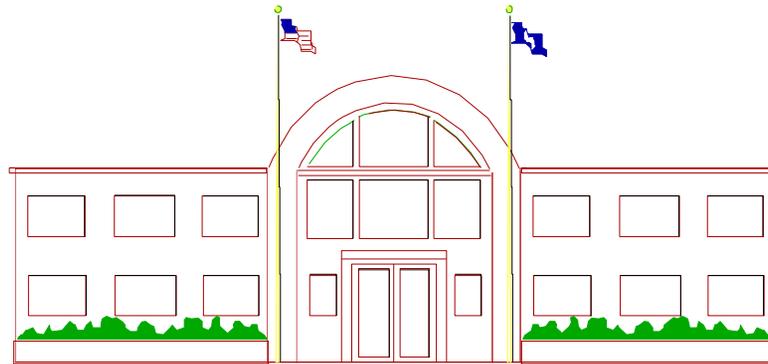


VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT
FISCAL YEAR 2000



VIRGINIA DEPARTMENT of TAXATION

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ANNUAL REPORT

FISCAL YEAR 2000

Report of the Tax Commissioner to the Governor of the Commonwealth of Virginia

The Honorable James S. Gilmore, III, Governor

The Honorable Ronald L. Tillett, Secretary of Finance

Danny M. Payne, Tax Commissioner

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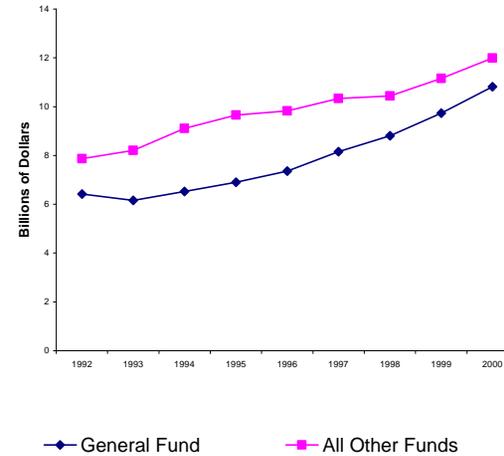
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Net Revenue Collections

	FY 1999	FY 2000	2000/1999 Yr/Yr % Chg
By the Commonwealth of Virginia			
General Fund	\$9,727,257,000	\$10,820,924,000	11.24%
All Other Funds	11,152,528,000	11,994,239,000	7.55%
Total Commonwealth Collections	\$20,879,785,000	\$22,815,163,000	9.27%
By the Department of Taxation*			
General Fund	\$8,925,509,000	\$9,932,026,000	11.28%
All Other Funds	377,390,000	407,726,000	8.04%
Total Department Collections	\$9,302,899,000	\$10,339,752,000	11.15%
By Other Agencies			
General Fund	\$801,748,000	\$888,898,000	10.87%
All Other Funds	10,775,138,000	11,586,513,000	7.53%
Total from Other Agencies	\$11,576,886,000	\$12,475,411,000	7.76%

* Includes various miscellaneous taxes.
Note: Fiscal Year runs July 1 through June 30.

**Commonwealth of Virginia
Net Revenue Collections by Fiscal Year**



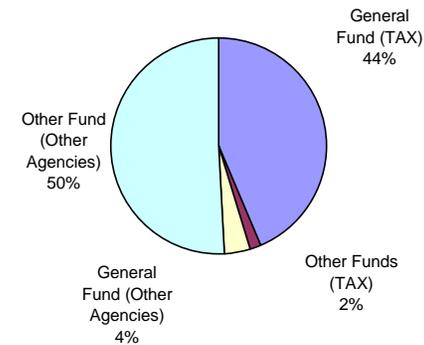
Department of Taxation General Fund Expenditures

Budget Programs	FY 1999 Expenditures	FY 2000 Expenditures
Revenue Administrative Services	\$37,139,214	\$37,092,515
Research Services	838,102	865,905
Tax Value Assistance to Localities	501,582	582,393
Administrative and Support Services	14,476,073	18,110,959
Total	\$52,954,971	\$56,651,772

Cost per \$100 of collections \$0.57 \$0.55

The Tax Department is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. FY 1999 expenditures on behalf of SLEAC were \$29,562. FY 2000 expenditures on behalf of SLEAC were \$53,500. Also excluded are expenditures for the Federal Retirees Settlement Program.

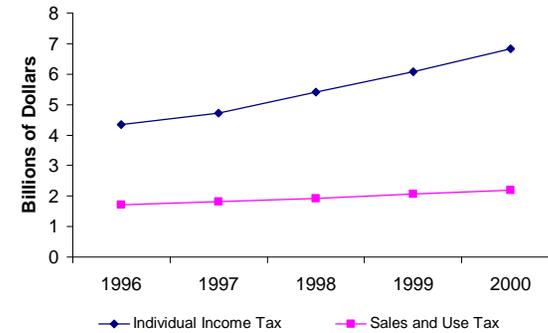
**Revenue Collections by the Commonwealth
of Virginia, FY 2000**



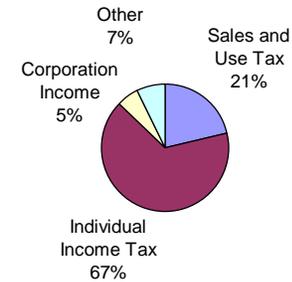
Net Revenue Collections After Refunds by Tax Subject
Taxes Administered by the Department of Taxation

Revenues	FY 1999	FY 2000	2000/1999 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank franchise (state share)	\$13,339,000	\$12,304,000	-7.76%
Corporation income	420,412,000	565,909,000	34.61%
Individual income*	6,087,851,000	6,828,906,000	12.17%
Estate (inheritance, gift, and estate)	154,079,000	150,121,000	-2.57%
Recordation and deeds of conveyance	152,447,000	141,332,000	-7.29%
Suits, wills and administration	5,425,000	4,957,000	-8.63%
State sales, use, and vending (GF part)	2,065,265,000	2,201,533,000	6.60%
Tobacco products	15,376,000	15,208,000	-1.09%
Watercraft sales and use	5,122,000	5,409,000	5.60%
Railroad companies	2,000	1,420,000	70900.00%
Car line companies	6,191,000	4,927,000	-20.42%
Total Department GF Revenues	\$8,925,509,000	\$9,932,026,000	11.28%
All Other Funds Revenues			
Aircraft sales and use	\$4,958,000	\$4,083,000	-17.65%
Egg excise	144,000	160,000	11.11%
Forest products	1,805,000	1,906,000	5.60%
Peanut excise	312,000	317,000	1.60%
Soybeans	305,000	279,000	-8.52%
Transportation sales tax (SF part)	345,101,000	372,473,000	7.93%
Misc. Revenues (Transp. District)	89,000	94,000	5.62%
Tire tax	2,541,000	2,640,000	3.90%
Sales tax on fuel	18,493,000	24,431,000	32.11%
Corn excise	199,000	176,000	-11.56%
Small grains tax	201,000	162,000	-19.40%
Federal Retiree Trust Fund Interest	2,156,000	0	-100.00%
Sheep	27,000	25,000	-7.41%
Litter tax	820,000	770,000	-6.10%
Soft drink excise	125,000	110,000	-12.00%
Cotton	114,000	100,000	-12.28%
Total Department Other Fund Revenues	\$377,390,000	\$407,726,000	8.04%
Aggregate (All Funds)	\$9,302,899,000	\$10,339,752,000	11.15%

**Fiscal Year Department Net Revenue Collections
Selected Tax Sources**



**Collection of Revenues Administered by
the Department, FY 2000**



*Individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding.

The recordation tax revenues are earmarked to fund a distribution to localities and to rebuild Route 58.

Note that these revenues do not include the local sales tax, and interest and penalties collected.

Figures may not sum to totals because of rounding.

Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
1987	\$2,582,083,980
1988	2,745,389,402
1989	2,761,909,448
1990	2,940,613,060
1991	2,979,396,790
1992	3,301,358,532
1993	3,469,210,307
1994	3,661,494,210
1995	3,896,868,148
1996	4,252,362,798
1997	4,743,518,353
1998	5,414,155,539

Individual Income Tax Liability

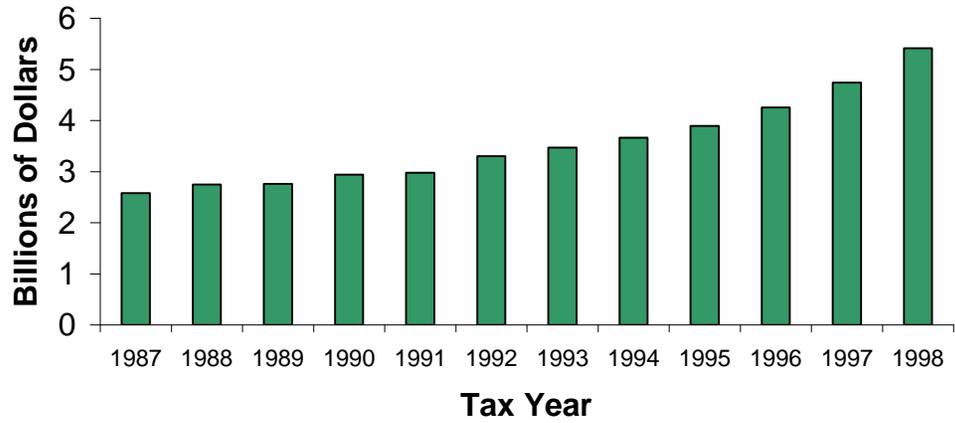


Table 1.2**Virginia Adjusted Gross Income, Total Exemptions, Total Taxable Income, Total Tax Liability, Average Tax Rate, and Total Deductions
Taxable Year 1998**

Adjusted Gross Income Classes	Total Adjusted Gross Income	Exemptions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate	Itemized Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)
<u>Dollars</u>								
0 to 999	\$22,574,822	\$254,565,288	\$2,444,635	\$54,783	2.24%	\$59,091,269	\$451,766,366	\$510,857,635
1,000 to 1,999	92,118,658	60,261,707	5,818,675	116,422	2.00%	6,010,925	149,019,630	155,030,555
2,000 to 2,999	166,804,538	68,381,486	7,896,750	157,962	2.00%	7,020,810	170,922,656	177,943,466
3,000 to 3,999	232,147,396	70,082,956	9,911,220	201,656	2.03%	7,789,999	174,266,175	182,056,174
4,000 to 4,999	288,627,784	70,232,282	14,767,903	315,454	2.14%	9,210,083	170,407,793	179,617,876
5,000 to 5,999	350,944,526	72,948,744	102,216,418	2,140,638	2.09%	20,850,600	174,761,406	195,612,006
6,000 to 6,999	402,423,674	73,518,578	146,269,214	3,121,572	2.13%	24,710,109	170,941,240	195,651,349
7,000 to 7,999	437,968,360	72,467,432	180,726,820	4,126,496	2.28%	27,892,098	162,743,044	190,635,142
8,000 to 8,999	479,347,219	72,921,778	226,020,227	5,530,943	2.45%	38,379,405	156,405,900	194,785,305
9,000 to 9,999	526,834,822	75,017,757	267,427,419	7,179,714	2.68%	42,310,320	155,559,341	197,869,661
10,000 to 10,999	568,511,002	73,952,805	309,921,824	9,128,140	2.95%	43,942,240	151,995,573	195,937,813
11,000 to 11,999	614,300,726	73,699,197	354,416,084	11,230,558	3.17%	45,705,094	149,800,974	195,506,068
12,000 to 12,999	673,439,015	75,728,153	403,807,301	13,503,442	3.34%	49,134,881	152,224,524	201,359,405
13,000 to 13,999	713,662,094	75,042,360	443,693,001	15,507,628	3.50%	51,539,488	149,580,640	201,120,128
14,000 to 14,999	755,195,959	74,452,807	484,272,124	17,542,067	3.62%	54,576,731	146,943,048	201,519,779
15,000 to 19,999	4,271,457,278	357,640,489	2,919,764,484	113,669,780	3.89%	319,229,040	682,199,311	1,001,428,351
20,000 to 24,999	4,791,091,848	322,440,098	3,486,871,087	146,232,981	4.19%	406,751,328	571,376,321	978,127,649
25,000 to 29,999	5,048,471,102	285,380,451	3,805,738,501	168,990,254	4.44%	488,515,428	460,806,495	949,321,923
30,000 to 34,999	5,199,684,877	260,468,814	3,994,145,239	183,596,559	4.60%	565,609,074	371,428,210	937,037,284
35,000 to 39,999	5,217,203,729	242,475,249	4,056,078,085	190,175,996	4.69%	606,809,817	302,217,590	909,027,407
40,000 to 44,999	5,214,525,780	225,607,894	4,090,545,262	194,631,131	4.76%	644,696,257	241,575,079	886,271,336
45,000 to 49,999	5,100,915,755	208,653,347	4,029,651,797	194,006,426	4.81%	661,616,491	187,046,887	848,663,378
50,000 to 74,999	23,191,506,158	804,044,670	18,638,346,091	925,100,058	4.96%	3,240,400,552	432,888,003	3,673,288,555
75,000 to 99,999	16,142,434,319	429,894,522	13,211,562,796	682,089,262	5.16%	2,368,697,327	85,957,107	2,454,654,434
100,000 and Over	51,548,412,535	561,841,513	45,649,309,592	2,525,805,617	5.53%	5,260,074,011	35,914,665	5,295,988,676
TOTALS	\$132,050,603,976	\$4,961,720,377	\$106,841,622,549	\$5,414,155,539	5.07%	\$15,050,563,377	\$6,058,747,978	\$21,109,311,355

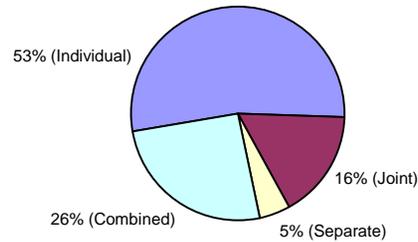
The tax rate is 2% for taxable income of \$3,000 or less; 3% for taxable income \$3,001 to \$5,000; 5% for income \$5,001 to \$17,000; and 5.75% for income over \$17,000.

All revenue is deposited to the state General Fund.

Average tax rate is the total tax liability divided by the total taxable income.

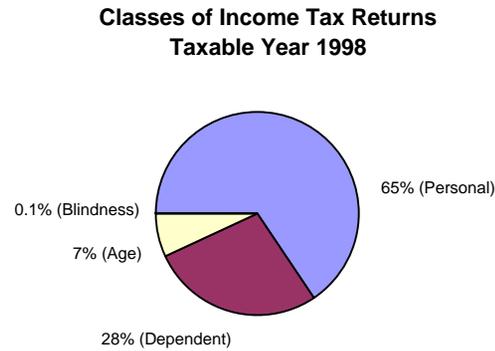
Table 1.3
Number and Class of Returns by Virginia Adjusted Gross Income Class
Taxable Year 1998

Classes of Income Tax Returns
Taxable Year 1998



Adjusted Gross Income Classes		Individual Returns	Married Joint Returns	Married Separate Returns	Married Combined Returns	Total Number of Returns
<u>Dollars</u>						
999 and	Below	79,736	60,489	8,115	3,290	151,630
1,000 to	1,999	50,940	6,069	3,345	564	60,918
2,000 to	2,999	56,369	6,206	3,429	611	66,615
3,000 to	3,999	55,977	6,329	3,466	645	66,417
4,000 to	4,999	53,625	6,277	3,644	668	64,214
5,000 to	5,999	52,884	6,625	3,632	763	63,904
6,000 to	6,999	50,798	6,757	3,635	764	61,954
7,000 to	7,999	46,921	7,163	3,478	873	58,435
8,000 to	8,999	44,775	7,143	3,392	1,108	56,418
9,000 to	9,999	43,077	7,544	3,392	1,460	55,473
10,000 to	10,999	41,775	7,313	3,403	1,665	54,156
11,000 to	11,999	40,892	7,018	3,529	1,981	53,420
12,000 to	12,999	40,765	7,361	3,478	2,292	53,896
13,000 to	13,999	39,577	7,228	3,489	2,584	52,878
14,000 to	14,999	38,954	7,031	3,378	2,730	52,093
15,000 to	19,999	176,001	34,573	16,804	17,386	244,764
20,000 to	24,999	143,543	31,594	14,880	23,534	213,551
25,000 to	29,999	114,596	28,332	12,182	28,894	184,004
30,000 to	34,999	90,798	25,416	9,254	34,832	160,300
35,000 to	39,999	68,507	22,812	6,509	41,513	139,341
40,000 to	44,999	52,181	20,152	4,842	45,673	122,848
45,000 to	49,999	38,399	18,154	3,487	47,481	107,521
50,000 to	74,999	94,075	63,333	8,246	213,385	379,039
75,000 to	99,999	28,937	33,855	2,592	122,299	187,683
100,000 and	Over	25,274	48,066	2,895	160,041	236,276
TOTALS		1,569,376	482,840	138,496	757,036	2,947,748

Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 1998



Adjusted Gross Income Classes		Total Number Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
<u>Dollars</u>							
999 and	Below	151,630	216,218	12,389	126,082	1,362	356,051
1,000 to	1,999	60,918	67,841	8,040	10,111	166	86,158
2,000 to	2,999	66,615	73,648	11,295	9,880	165	94,988
3,000 to	3,999	66,417	73,604	13,338	9,403	160	96,505
4,000 to	4,999	64,214	71,360	15,233	9,154	172	95,919
5,000 to	5,999	63,904	71,468	17,419	9,389	182	98,458
6,000 to	6,999	61,954	69,632	19,775	8,971	178	98,556
7,000 to	7,999	58,435	66,611	21,089	8,784	180	96,664
8,000 to	8,999	56,418	64,797	23,401	8,303	172	96,673
9,000 to	9,999	55,473	64,602	26,052	8,097	178	98,929
10,000 to	10,999	54,156	63,252	26,108	7,559	154	97,073
11,000 to	11,999	53,420	62,530	26,572	7,149	196	96,447
12,000 to	12,999	53,896	63,639	27,897	7,050	157	98,743
13,000 to	13,999	52,878	62,776	27,716	6,882	133	97,507
14,000 to	14,999	52,093	61,932	27,944	6,499	143	96,518
15,000 to	19,999	244,764	297,127	135,192	28,434	657	461,410
20,000 to	24,999	213,551	269,013	121,147	22,979	548	413,687
25,000 to	29,999	184,004	241,522	103,630	18,882	489	364,523
30,000 to	34,999	160,300	220,796	94,655	15,934	396	331,781
35,000 to	39,999	139,341	203,861	90,390	13,470	274	307,995
40,000 to	44,999	122,848	188,841	85,700	11,274	288	286,103
45,000 to	49,999	107,521	173,264	80,757	9,809	227	264,057
50,000 to	74,999	379,039	656,108	326,824	31,295	824	1,015,051
75,000 to	99,999	187,683	343,955	182,290	15,353	400	541,998
100,000 and	Over	236,276	444,528	236,465	27,359	441	708,793
TOTALS		2,947,748	4,192,925	1,761,318	438,102	8,242	6,400,587

Table 1.5

Virginia Adjusted Gross Income by Locality/Income Level

Taxable Year 1998

County	Adjusted Gross Income:											Total Adjusted Gross Income
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	
Accomack	\$4,915,630	\$15,275,394	\$23,041,245	\$30,527,410	\$24,273,927	\$22,262,137	\$39,064,603	\$33,377,906	\$58,152,665	\$29,144,381	\$52,380,167	\$332,415,465
Albemarle	7,707,360	19,362,496	29,261,291	40,507,917	47,225,094	50,684,191	106,496,316	106,724,735	268,771,400	204,191,465	1,126,727,069	2,007,659,334
Alleghany	1,480,686	3,905,226	5,994,417	7,638,137	8,454,382	8,295,847	19,041,586	24,834,923	52,234,702	24,912,890	31,331,480	188,124,276
Amelia	1,151,901	3,566,156	5,618,310	7,096,082	8,968,246	9,694,469	16,611,334	17,751,294	37,630,410	15,650,922	19,966,411	143,705,535
Amherst	3,399,680	9,807,181	15,834,791	22,136,105	23,500,307	22,030,204	47,822,468	48,445,208	99,799,976	41,422,958	46,833,986	381,032,864
Appomattox	1,786,757	4,414,063	7,716,691	9,495,202	11,826,478	11,484,260	20,246,259	21,160,198	43,656,072	16,036,203	18,974,663	166,796,846
Arlington	16,267,216	54,977,097	94,067,927	126,339,468	153,210,644	182,834,327	425,820,962	400,839,083	860,896,525	680,476,957	2,770,351,120	5,766,081,326
Augusta	6,955,627	18,217,933	29,877,295	41,717,112	47,752,413	52,744,974	110,073,665	122,043,645	255,895,207	108,464,788	164,735,654	958,478,313
Bath	652,779	1,623,148	2,754,732	4,728,824	4,962,948	4,822,705	9,656,888	8,652,193	13,956,057	5,154,661	39,228,232	96,193,167
Bedford	6,066,902	15,826,063	25,711,504	36,891,505	40,902,856	45,432,274	92,693,874	102,904,634	229,627,881	140,549,830	299,933,637	1,036,540,960
Bland	726,904	1,697,049	2,755,659	3,927,926	5,326,462	4,803,307	9,848,262	9,709,985	19,295,575	5,488,828	11,487,504	75,067,461
Botetourt	3,259,493	8,060,378	12,558,359	16,785,951	19,679,523	20,608,526	43,682,117	51,164,097	132,628,854	80,942,858	130,016,279	519,386,435
Brunswick	1,971,224	6,160,687	11,272,417	12,659,614	14,938,897	12,792,904	19,743,924	19,262,169	30,049,801	10,627,834	26,360,757	165,840,228
Buchanan	2,940,686	8,837,127	13,655,679	14,306,400	15,962,088	16,155,642	31,418,909	29,173,064	47,922,754	16,032,458	27,705,508	224,110,315
Buckingham	1,438,932	4,569,385	7,371,814	10,935,221	13,793,746	10,830,944	18,692,929	15,015,599	26,257,479	11,057,899	18,584,634	138,548,582
Campbell	5,630,803	15,781,123	24,966,650	35,619,285	40,268,269	40,558,377	80,903,226	84,505,575	175,202,697	75,498,896	114,883,600	693,818,501
Caroline	2,620,045	7,448,986	11,689,229	16,628,509	16,682,361	17,896,250	36,674,192	33,373,621	70,775,221	34,205,596	34,075,287	282,069,297
Carroll	3,134,909	8,898,046	16,267,127	22,682,674	21,656,530	21,020,340	49,821,175	46,239,649	59,741,462	16,010,789	45,714,071	311,186,772
Charles City	749,891	2,228,323	4,159,830	5,487,009	5,734,350	6,593,998	12,142,976	12,108,072	24,450,540	14,239,233	21,513,093	109,407,315
Charlotte	1,367,814	4,070,640	7,062,373	10,668,536	10,656,804	8,786,900	17,163,675	14,389,726	25,498,361	8,612,205	10,944,588	119,221,622
Chesterfield	27,967,840	63,595,855	86,181,665	115,219,387	146,313,064	167,688,139	375,541,572	417,263,943	1,152,666,384	874,252,815	1,892,711,308	5,319,401,972
Clarke	1,248,352	3,374,830	4,935,306	7,232,172	7,984,383	8,984,524	17,345,523	18,707,852	46,851,487	34,942,682	109,643,048	261,250,159
Craig	522,315	1,356,019	2,245,058	3,434,469	3,905,632	3,649,420	9,488,779	8,891,232	16,108,570	5,126,913	5,822,809	60,551,216
Culpeper	3,450,889	9,878,464	15,598,226	21,152,006	22,234,843	24,275,581	48,613,127	47,723,609	115,497,337	73,135,160	116,996,258	498,555,500
Cumberland	874,689	3,234,501	4,974,490	6,783,414	7,806,411	7,096,551	11,900,229	9,591,724	17,828,295	8,394,091	12,591,010	91,075,405
Dickenson	1,755,365	5,576,065	8,385,242	9,126,933	9,274,241	10,640,140	20,085,634	16,903,819	27,613,635	6,851,320	12,792,753	129,005,147
Dinwiddie	2,455,408	6,913,736	12,297,818	17,537,448	20,249,217	20,454,272	36,520,581	37,584,352	80,216,608	36,992,786	44,613,834	315,836,060
Essex	1,182,357	3,968,165	6,328,114	8,173,947	8,667,732	8,546,209	15,478,315	13,882,705	25,688,534	12,877,992	22,987,782	127,781,852
Fairfax	92,294,436	237,116,463	328,788,964	431,341,626	515,568,431	606,821,531	1,418,192,719	1,462,519,865	3,756,681,089	3,677,205,929	18,075,881,447	30,602,412,500
Fauquier	5,114,852	14,117,221	19,202,312	24,995,353	30,226,390	34,360,475	76,239,408	83,104,615	230,095,455	194,828,490	650,393,253	1,362,677,824

Table 1.5 continued

Virginia Adjusted Gross Income by Locality/Income Level

Taxable Year 1998

County	Total											
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Floyd	\$1,450,791	\$4,132,062	\$6,726,047	\$9,143,772	\$10,810,877	\$11,483,124	\$23,224,695	\$24,862,520	\$35,650,625	\$11,197,722	\$24,924,556	\$163,606,791
Fluvanna	1,558,593	5,036,181	7,854,870	11,953,873	12,777,336	14,733,559	29,596,657	30,140,352	74,912,605	32,261,414	45,535,259	266,360,699
Franklin	5,391,689	14,259,021	24,327,480	35,764,028	41,580,917	40,334,988	73,108,462	77,935,292	134,832,578	61,367,047	156,041,300	664,942,802
Frederick	6,347,333	17,126,791	24,926,848	35,513,744	41,968,288	47,057,918	99,807,235	104,329,516	245,483,090	123,698,778	228,542,111	974,801,652
Giles	1,918,949	4,962,749	9,231,495	11,395,825	13,511,176	14,319,792	31,327,294	28,955,867	51,377,181	17,530,978	18,370,150	202,901,456
Gloucester	3,984,583	11,250,227	17,397,777	20,230,697	21,989,011	24,209,222	50,410,812	53,064,359	123,054,068	60,218,348	92,222,838	478,031,942
Goochland	1,591,709	4,346,004	6,471,674	8,815,626	10,769,141	11,531,686	21,202,046	25,286,626	59,940,751	45,001,932	369,148,326	564,105,521
Grayson	1,941,951	5,438,108	10,650,550	15,104,104	14,953,457	14,313,321	29,416,783	22,772,346	31,898,267	6,818,299	19,506,812	172,813,998
Greene	1,333,218	4,100,884	6,419,005	9,721,829	11,236,468	12,369,018	24,000,270	27,189,123	57,030,778	23,390,166	33,881,114	210,671,873
Greensville	1,377,611	3,789,210	7,790,791	9,405,785	11,617,942	8,017,299	15,123,094	13,757,921	21,215,702	7,386,328	13,182,886	112,664,569
Halifax	4,564,644	12,928,553	21,780,051	32,324,108	33,696,815	29,515,841	52,168,810	49,942,485	88,926,229	31,719,824	81,476,250	439,043,610
Hanover	8,795,026	20,664,590	28,892,815	39,247,005	47,717,315	51,312,471	111,948,619	132,167,281	395,964,305	326,237,944	630,677,219	1,793,624,590
Henrico	27,024,714	72,138,763	110,009,190	151,927,035	198,110,866	223,715,780	447,086,112	421,227,414	990,082,840	703,701,023	2,378,301,643	5,723,325,380
Henry	7,611,920	21,581,404	40,225,216	60,115,357	59,095,792	51,237,292	93,392,710	93,099,988	141,151,423	53,818,671	122,601,360	743,931,133
Highland	224,681	834,258	1,415,566	2,082,162	1,956,273	1,880,718	3,689,733	2,739,093	5,497,002	2,471,695	6,251,769	29,042,950
Isle of Wight	3,314,856	8,785,196	13,698,681	19,079,030	23,396,609	19,841,314	43,176,744	49,501,124	120,041,354	71,007,419	105,293,006	477,135,333
James City	5,859,992	14,589,636	22,766,822	27,272,483	27,610,265	28,928,061	63,094,095	71,314,027	181,589,074	148,319,455	511,438,500	1,102,782,410
King and Queen	720,508	1,986,886	3,918,800	4,760,366	4,444,916	4,628,480	10,181,292	10,730,198	17,167,061	9,643,030	18,927,994	87,109,531
King George	1,880,081	4,612,665	6,848,969	8,878,097	9,724,591	10,973,785	20,779,817	23,829,845	65,331,704	46,666,061	66,684,367	266,209,982
King William	1,263,674	3,198,213	5,961,386	8,109,934	8,038,187	9,361,980	19,447,962	23,486,240	59,879,096	28,443,731	40,340,205	207,530,608
Lancaster	1,524,945	4,480,860	7,287,956	8,194,163	8,700,672	8,271,987	14,165,976	15,773,927	28,512,089	19,195,473	78,057,271	194,165,319
Lee	2,661,273	8,316,071	12,805,932	15,133,577	12,991,673	14,641,336	25,519,793	23,442,323	33,435,897	11,866,317	23,962,932	184,777,124
Loudoun	12,499,036	29,450,714	41,170,353	55,982,587	72,074,965	85,458,543	211,688,505	233,518,135	710,823,951	766,928,739	2,228,791,435	4,448,386,963
Louisa	2,513,664	7,679,366	12,302,109	17,427,689	19,288,326	20,399,098	38,786,069	41,756,688	80,746,940	39,812,096	59,046,186	339,758,231
Lunenburg	1,414,349	4,570,260	7,684,342	9,582,808	10,144,528	9,377,644	14,103,851	12,835,805	22,671,614	7,834,103	14,378,057	114,597,361
Madison	1,318,094	3,959,703	6,250,972	8,332,289	10,452,483	9,088,411	18,961,147	20,844,754	38,042,294	17,882,171	38,717,358	173,849,676
Mathews	1,078,541	2,736,861	4,352,742	4,987,338	5,862,235	6,121,396	13,850,673	15,005,104	25,876,748	15,786,134	38,990,717	134,648,489
Mecklenburg	4,244,232	12,433,344	22,041,678	27,534,310	29,916,324	26,072,380	42,138,671	38,907,723	69,677,754	28,306,027	65,186,780	366,459,223
Middlesex	1,164,808	3,316,343	4,749,338	6,586,452	6,474,418	6,342,949	13,951,387	13,392,238	28,019,980	14,332,251	40,201,515	138,531,679
Montgomery	9,533,063	26,936,485	38,517,044	46,012,417	47,379,859	50,567,170	100,718,958	98,870,367	208,175,601	117,561,936	254,070,322	998,343,222

Table 1.5 continued

Virginia Adjusted Gross Income by Locality/Income Level

Taxable Year 1998

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Nelson	\$1,500,335	\$4,794,839	\$7,321,630	\$10,216,172	\$11,789,748	\$11,882,886	\$21,093,592	\$20,308,802	\$38,903,215	\$21,827,670	\$45,527,431	\$195,166,320
New Kent	1,228,465	3,362,105	5,208,048	7,130,961	7,900,406	9,287,551	20,805,900	21,086,049	68,673,068	45,857,133	52,196,190	242,735,876
Northampton	2,148,369	5,715,050	8,538,709	11,275,368	9,144,890	8,449,410	12,660,388	11,031,659	19,842,924	7,972,373	35,581,652	132,360,792
Northumberland	1,495,475	4,535,967	5,868,974	8,249,543	8,121,072	9,683,273	15,873,218	14,973,294	30,270,622	15,849,412	55,382,175	170,303,025
Nottoway	1,878,397	5,403,094	9,313,693	10,292,035	12,388,334	9,028,884	17,937,311	17,872,337	33,158,086	15,095,394	20,343,252	152,710,817
Orange	2,685,175	7,562,806	12,287,783	18,233,982	20,164,665	20,091,718	43,065,092	42,439,497	87,033,668	43,328,134	90,246,137	387,138,657
Page	2,611,825	7,838,650	13,730,446	19,901,446	20,542,826	18,471,933	38,404,178	38,343,783	53,343,038	21,671,647	30,450,365	265,310,137
Patrick	1,870,100	5,385,779	10,643,953	14,399,611	16,343,956	14,555,270	29,988,568	28,526,327	38,034,610	11,058,919	46,924,282	217,731,375
Pittsylvania	6,898,288	19,913,631	35,612,986	51,544,024	55,589,489	48,025,253	97,806,116	102,200,206	197,732,813	74,058,599	98,332,354	787,713,759
Powhatan	1,804,047	4,603,106	6,795,532	9,873,779	11,960,860	13,009,635	31,742,759	33,658,774	97,230,132	62,345,620	105,085,308	378,109,552
Prince Edward	1,944,499	6,253,437	9,887,987	11,962,562	13,607,972	11,659,619	19,950,598	17,959,748	35,844,660	18,217,286	39,421,440	186,709,808
Prince George	3,044,254	7,597,817	11,429,406	13,704,203	16,111,468	15,351,815	31,971,356	40,359,612	110,783,637	73,838,433	116,455,955	440,647,956
Prince William	26,228,331	65,918,335	91,071,585	119,364,353	149,708,850	174,318,390	399,348,222	422,478,928	1,086,536,452	974,020,950	1,557,822,089	5,066,816,485
Pulaski	3,990,750	11,141,832	19,449,787	26,179,771	24,460,127	26,624,491	63,302,975	60,696,448	114,301,300	34,914,592	60,015,963	445,078,036
Rappahannock	745,492	2,339,077	3,697,987	4,586,731	5,314,611	5,233,243	11,291,642	11,849,882	25,101,588	15,482,752	49,535,114	135,178,119
Richmond	973,218	3,336,861	4,119,233	5,666,037	6,836,206	5,448,495	11,205,056	10,237,419	19,696,578	8,362,825	14,349,793	90,231,721
Roanoke	10,411,911	24,071,505	36,009,538	49,431,790	56,914,001	59,372,391	131,040,328	152,045,215	381,439,161	232,711,826	576,080,730	1,709,528,396
Rockbridge	2,395,828	6,522,690	11,012,784	13,939,658	17,205,337	16,745,027	32,859,955	33,405,356	52,530,087	24,987,810	50,381,950	261,986,482
Rockingham	7,171,743	20,371,248	31,695,609	50,953,855	57,405,288	57,354,433	120,297,602	119,063,984	223,902,716	100,575,185	205,328,128	994,119,791
Russell	3,310,330	10,054,745	15,135,470	18,457,792	21,994,163	19,703,826	39,562,862	34,835,169	60,828,845	22,317,410	55,492,290	301,692,902
Scott	2,341,140	7,278,971	11,568,083	14,311,837	17,123,308	17,129,885	36,754,284	32,982,839	50,819,881	17,119,926	23,540,422	230,970,576
Shenandoah	3,977,751	11,086,577	18,950,843	25,765,941	31,568,298	32,297,559	60,913,323	62,359,558	106,758,131	43,148,343	73,924,488	470,750,812
Smyth	4,014,152	11,190,529	18,373,153	24,884,221	28,347,910	29,573,523	52,885,264	48,378,943	70,669,845	22,824,671	56,494,224	367,636,435
Southampton	1,902,380	5,470,676	9,005,766	10,311,727	12,868,255	11,427,307	21,564,060	22,726,776	55,126,666	32,116,764	27,970,723	210,491,100
Spotsylvania	9,080,939	21,576,219	32,212,514	42,784,877	47,477,563	55,614,285	122,170,558	138,784,740	375,444,028	256,116,785	346,217,647	1,447,480,155
Stafford	9,469,112	21,810,998	28,504,104	36,562,147	42,986,291	48,971,358	109,999,445	123,404,391	390,320,694	329,482,153	449,510,541	1,591,021,234
Surry	974,668	2,244,067	3,900,999	4,390,979	4,773,961	4,836,650	9,242,578	10,139,319	18,789,904	8,678,179	8,161,491	76,132,795
Sussex	1,360,746	4,199,017	7,311,881	8,521,734	10,389,037	8,736,002	14,204,324	12,678,877	21,347,491	10,116,972	13,923,455	112,789,536
Tazewell	5,231,842	15,702,404	24,078,667	26,414,573	30,049,363	29,100,216	57,172,479	55,879,842	100,989,589	46,661,558	130,120,288	521,400,821
Warren	3,667,720	9,496,048	15,362,985	18,867,606	23,019,164	23,548,083	52,969,281	56,581,307	120,378,796	55,424,345	69,979,256	449,294,591

Table 1.5 continued

Virginia Adjusted Gross Income by Locality/Income Level

Taxable Year 1998

County	\$0 to \$4,999	\$5,000 to	\$10,000 to	\$15,000 to	\$20,000 to	\$25,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$75,000 to	\$100,000	Total
		\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	Adjusted Gross
Washington	\$5,971,096	\$18,258,243	\$30,198,793	\$36,799,216	\$41,880,747	\$44,227,037	\$84,276,976	\$77,132,783	\$124,958,625	\$61,491,486	\$191,864,873	\$717,059,875
Westmoreland	2,128,693	7,077,106	9,835,975	10,968,808	11,961,815	12,789,180	22,519,972	20,883,407	42,583,769	21,808,242	33,965,081	196,522,048
Wise	4,967,752	14,245,991	19,351,391	24,089,696	24,465,698	24,919,473	53,128,647	51,241,214	86,201,728	37,724,850	60,044,960	400,381,400
Wythe	3,712,518	10,253,726	17,098,038	19,386,874	21,949,596	22,291,580	45,252,754	46,360,582	69,324,302	25,982,824	44,431,438	326,044,232
York	6,777,519	15,458,930	20,590,689	22,799,251	24,860,155	28,769,478	62,984,391	66,109,324	196,108,054	168,436,971	332,711,939	945,606,701
Total Counties	\$487,115,130	\$1,305,571,304	\$1,990,226,055	\$2,644,617,292	\$3,053,523,824	\$3,277,485,140	\$6,989,339,553	\$7,177,544,164	\$16,753,708,337	\$12,275,362,980	\$38,928,744,904	\$94,883,238,683

City	\$0 to \$4,999	\$5,000 to	\$10,000 to	\$15,000 to	\$20,000 to	\$25,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$75,000 to	\$100,000	Total
		\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	Adjusted Gross
Alexandria	\$11,891,749	\$39,935,009	\$66,186,066	\$89,372,090	\$108,832,858	\$130,035,092	\$292,070,808	\$264,924,620	\$531,833,887	\$383,217,416	\$1,803,709,865	\$3,722,009,460
Bedford	796,108	2,443,555	3,664,813	4,041,487	4,195,967	4,242,963	7,986,726	7,323,632	14,108,213	6,626,990	15,992,696	71,423,150
Bristol	4,585,340	14,028,540	20,378,544	24,973,931	29,607,887	25,238,562	42,144,536	32,978,513	48,694,647	21,577,264	55,014,359	319,222,123
Buena Vista	871,252	2,016,378	3,814,639	5,404,976	5,848,819	5,992,943	10,468,033	12,183,551	16,558,326	4,495,690	4,054,739	71,709,346
Charlottesville	5,978,483	17,699,532	27,641,042	36,262,904	36,267,648	33,943,766	62,576,906	53,297,384	100,375,771	58,770,548	239,386,037	672,200,021
Chesapeake	22,068,086	58,497,534	85,700,969	103,874,310	111,524,728	128,744,346	265,991,714	270,144,187	708,082,972	463,015,640	664,576,936	2,882,221,422
Clifton Forge	661,841	1,653,667	2,608,217	3,596,404	3,780,010	2,987,379	6,172,930	6,271,434	10,617,773	4,701,377	7,417,260	50,468,292
Colonial Heights	2,243,192	5,391,471	7,786,538	11,695,229	12,040,728	14,921,048	28,547,608	30,183,585	59,792,004	40,086,684	50,325,766	263,013,853
Covington	931,734	2,703,366	3,683,878	4,961,113	4,881,551	4,770,013	10,223,587	11,366,589	16,543,863	5,415,869	5,247,455	70,729,018
Danville	6,869,202	20,217,029	32,705,194	43,783,952	47,046,697	37,397,594	62,580,406	63,764,029	106,570,870	52,879,435	156,150,973	629,965,381
Emporia	957,403	2,946,978	4,964,793	5,155,145	6,210,392	5,242,863	8,290,541	6,076,771	10,359,044	3,699,440	27,056,547	80,959,917
Fairfax	2,096,692	5,819,945	8,153,654	11,223,229	13,804,921	14,807,282	37,041,065	33,908,503	85,222,663	67,677,555	189,237,417	468,992,926
Falls Church	1,331,569	3,892,671	5,737,954	6,988,107	7,544,797	9,308,470	21,493,239	22,747,275	50,701,593	46,435,288	193,304,902	369,485,865
Franklin	1,240,004	3,695,116	5,061,504	6,097,058	6,404,696	4,402,863	8,854,825	10,994,707	23,597,073	17,427,608	38,630,887	126,406,341
Fredericksburg	2,294,667	7,389,436	11,250,064	14,759,854	15,445,056	17,939,603	31,280,325	27,469,968	52,081,635	32,869,514	102,154,395	314,934,517
Galax	1,070,682	3,021,147	4,868,324	6,588,427	5,320,838	4,959,242	8,776,126	7,612,658	13,797,516	5,915,522	25,775,109	87,705,591
Hampton	15,994,982	46,170,746	69,064,160	81,909,676	86,641,621	96,325,365	192,784,372	178,148,243	363,290,386	180,452,408	245,201,314	1,555,983,273
Harrisonburg	4,196,755	11,279,826	16,078,749	22,580,905	22,574,180	21,608,036	39,267,247	35,833,913	70,516,929	39,349,311	113,760,114	397,045,965
Hopewell	2,862,480	8,822,591	12,569,041	16,417,249	18,129,667	16,879,421	32,675,059	30,739,024	56,695,165	24,730,978	21,885,853	242,406,528
Lexington	664,686	1,746,675	2,350,330	3,441,301	3,737,102	2,973,770	5,281,305	5,620,735	13,400,178	9,027,911	43,722,219	91,966,212

Table 1.5 continued

Virginia Adjusted Gross Income by Locality/Income Level

Taxable Year 1998

City												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Lynchburg	\$8,953,964	\$23,792,190	\$38,697,565	\$43,657,232	\$45,117,052	\$45,302,578	\$84,515,131	\$76,450,867	\$151,035,247	\$92,815,619	\$317,406,781	\$927,744,226
Manassas	3,291,563	8,826,310	12,541,393	16,416,813	22,438,675	25,910,795	57,046,497	53,171,082	137,750,308	128,118,824	191,393,935	656,906,195
Manassas Park	741,515	2,305,792	3,334,608	4,519,760	6,287,122	6,442,999	17,499,582	16,233,732	38,745,983	21,738,919	15,481,081	133,331,093
Martinsville	2,352,044	7,200,424	10,755,439	16,289,678	16,482,735	12,384,797	21,438,307	18,063,988	30,453,593	18,720,317	85,228,576	239,369,898
Newport News	21,516,324	64,501,741	95,897,890	114,284,031	111,595,233	119,766,741	244,885,671	222,295,539	452,977,768	226,362,714	418,227,349	2,092,311,001
Norfolk	27,067,745	86,919,118	129,424,702	139,470,537	139,697,411	133,926,756	247,798,227	202,964,606	357,683,167	185,171,652	729,008,170	2,379,132,091
Norton	536,452	1,577,244	2,126,409	2,719,527	2,955,580	2,396,422	5,741,610	4,379,963	10,135,973	4,359,512	10,120,344	47,049,036
Petersburg	5,075,374	15,423,637	25,739,660	30,762,584	32,276,584	27,089,326	40,704,879	34,162,963	56,426,778	28,209,884	47,308,630	343,180,299
Poquoson	1,290,127	3,231,992	4,203,985	5,346,229	5,313,892	6,439,716	16,902,075	17,071,824	48,616,543	42,314,818	75,925,092	226,656,293
Portsmouth	11,859,968	37,861,702	57,203,696	63,172,720	68,382,742	68,461,980	136,928,832	120,215,304	218,403,122	96,087,639	141,478,021	1,020,055,726
Radford	1,792,340	4,732,033	5,943,052	6,953,813	7,414,998	7,589,933	15,675,769	15,818,734	31,250,418	16,293,438	36,403,021	149,867,549
Richmond	25,577,440	79,025,116	121,160,121	151,239,974	162,606,540	168,334,721	278,589,329	222,957,972	397,877,081	247,304,784	1,617,811,237	3,472,484,315
Roanoke	12,467,649	37,101,977	63,051,368	83,605,280	84,188,551	78,304,020	141,192,051	128,997,671	209,918,874	91,112,051	499,850,690	1,429,790,182
Salem	2,740,036	7,499,057	12,073,606	17,001,529	18,603,322	19,439,983	36,977,567	39,312,029	82,152,519	46,829,874	108,739,114	391,368,636
Staunton	3,040,105	8,526,823	12,581,469	16,411,398	18,507,181	18,300,789	34,988,178	32,417,604	64,181,560	29,342,486	73,624,492	311,922,085
Suffolk	7,211,806	21,299,961	30,337,251	37,926,786	40,672,478	41,718,364	82,153,169	85,507,944	193,062,157	112,706,182	253,309,670	905,905,768
Virginia Beach	49,006,633	135,685,585	200,365,804	242,403,937	268,730,214	277,124,892	564,161,205	545,084,640	1,252,355,684	782,034,039	2,437,361,484	6,754,314,117
Waynesboro	2,455,344	7,206,945	10,256,443	13,607,514	15,935,735	15,647,484	30,818,277	27,575,623	52,164,653	24,642,553	51,694,320	252,004,891
Williamsburg	1,572,328	3,940,275	6,154,382	6,987,895	7,036,120	6,650,967	12,222,169	10,568,604	19,496,131	17,757,196	85,941,297	178,327,364
Winchester	3,457,287	9,625,989	14,185,614	18,807,502	21,499,531	20,119,554	35,606,327	30,193,113	57,009,019	34,744,225	123,585,484	368,833,645
Total Cities	\$281,612,951	\$825,655,123	\$1,250,302,930	\$1,534,712,086	\$1,645,581,859	\$1,684,073,438	\$3,280,352,210	\$3,015,033,123	\$6,214,537,086	\$3,715,039,174	\$11,322,503,631	\$34,769,403,611
Total Counties	\$487,115,130	\$1,305,571,304	\$1,990,226,055	\$2,644,617,292	\$3,053,523,824	\$3,277,485,140	\$6,989,339,553	\$7,177,544,164	\$16,753,708,337	\$12,275,362,980	\$38,928,744,904	\$94,883,238,683
Unassigned	\$33,545,117	\$66,292,174	\$84,579,811	\$92,127,900	\$91,986,165	\$86,912,524	\$147,196,843	\$122,864,248	\$223,260,735	\$152,032,165	\$1,297,164,000	\$2,397,961,682
Aggregate	\$802,273,198	\$2,197,518,601	\$3,325,108,796	\$4,271,457,278	\$4,791,091,848	\$5,048,471,102	\$10,416,888,606	\$10,315,441,535	\$23,191,506,158	\$16,142,434,319	\$51,548,412,535	\$132,050,603,976

Table 1.6

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 1998**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Accomack	30,515	\$23,928,700	10,977	2,703	\$66,696,037	13,680	8,096	2,263	464	2,857
Albemarle	70,829	55,357,821	17,622	13,616	264,342,941	31,238	15,737	5,228	813	9,460
Alleghany	12,624	9,992,001	4,175	1,251	27,476,918	5,426	2,325	1,181	90	1,830
Amelia	10,354	8,234,329	3,202	1,309	24,740,320	4,511	2,219	823	132	1,337
Amherst	27,758	22,050,056	9,154	3,185	63,867,709	12,339	6,226	1,946	368	3,799
Appomattox	13,387	10,620,326	4,599	1,268	29,391,370	5,867	2,933	1,013	173	1,748
Arlington	176,358	134,586,768	59,389	40,347	752,275,268	99,736	68,697	11,111	3,252	16,676
Augusta	63,564	50,373,988	18,960	8,531	155,706,091	27,491	12,316	4,767	655	9,753
Bath	5,189	4,112,322	1,961	377	14,089,527	2,338	1,161	411	45	721
Bedford	58,062	45,768,386	15,716	9,138	163,757,961	24,854	10,420	4,823	647	8,964
Bland	5,450	4,318,774	2,058	355	11,366,032	2,413	1,014	509	64	826
Botetourt	29,407	23,248,716	7,782	4,889	85,471,874	12,671	5,310	2,422	259	4,680
Brunswick	14,033	11,120,822	5,236	1,145	29,685,840	6,381	3,889	977	252	1,263
Buchanan	19,904	15,785,265	7,772	853	38,931,759	8,625	3,538	2,844	182	2,061
Buckingham	11,663	9,282,844	4,238	908	24,064,477	5,146	2,853	812	162	1,319
Campbell	47,137	37,391,957	15,672	5,292	108,655,229	20,964	10,295	3,487	569	6,613
Caroline	20,354	16,152,425	6,257	2,896	51,663,183	9,153	4,990	1,410	304	2,449
Carroll	24,909	19,624,360	9,525	1,677	51,178,182	11,202	4,843	2,431	431	3,497
Charles City	6,630	5,282,235	2,233	926	17,486,205	3,159	1,813	443	118	785
Charlotte	11,060	8,744,419	3,953	810	22,131,485	4,763	2,437	943	163	1,220
Chesterfield	251,294	198,007,501	51,679	55,471	844,299,136	107,150	51,514	17,694	2,930	35,012
Clarke	11,669	9,159,121	3,062	2,104	38,941,896	5,166	2,519	909	151	1,587
Craig	4,506	3,582,117	1,535	449	10,345,631	1,984	850	409	48	677
Culpeper	30,779	24,330,214	8,483	4,810	86,789,063	13,293	6,671	2,414	389	3,819
Cumberland	7,550	5,997,934	2,595	742	16,707,770	3,337	1,794	604	105	834
Dickenson	12,218	9,687,332	4,786	399	22,896,046	5,185	2,142	1,570	87	1,386
Dinwiddie	21,713	17,251,441	6,700	3,080	53,984,986	9,780	5,222	1,483	350	2,725
Essex	9,449	7,505,989	3,318	1,032	23,248,138	4,350	2,542	632	128	1,048
Fairfax	937,928	728,655,819	196,729	233,381	4,523,968,224	430,110	225,525	71,119	16,707	116,759
Fauquier	53,202	41,883,778	11,599	11,155	255,270,179	22,754	10,543	4,155	738	7,318

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 1998**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Floyd	12,338	\$9,790,534	4,368	1,048	\$26,827,616	5,416	2,363	1,145	133	1,775
Fluvanna	17,045	13,443,867	4,415	2,901	45,981,254	7,316	3,342	1,476	198	2,300
Franklin	43,882	34,641,684	14,868	4,759	108,812,911	19,627	9,134	3,580	541	6,372
Frederick	57,626	45,411,167	15,303	9,765	166,391,513	25,068	11,844	4,624	598	8,002
Giles	15,746	12,449,935	5,820	1,228	33,662,752	7,048	3,309	1,327	196	2,216
Gloucester	32,045	25,350,532	8,555	5,290	88,719,426	13,845	6,444	2,577	567	4,257
Goochland	15,965	12,681,244	3,796	3,304	75,315,969	7,100	3,255	1,059	190	2,596
Grayson	15,404	12,161,718	6,094	828	31,228,154	6,922	2,978	1,484	287	2,173
Greene	13,660	10,791,484	3,874	2,073	34,091,229	5,947	2,815	1,002	167	1,963
Greensville	9,533	7,527,611	3,530	904	20,518,140	4,434	2,717	603	319	795
Halifax	33,927	26,824,057	12,359	2,746	70,829,813	15,105	8,089	2,465	591	3,960
Hanover	84,557	66,785,890	18,230	17,542	274,045,698	35,772	15,927	5,503	862	13,480
Henrico	248,765	195,691,276	65,005	50,110	858,379,098	115,115	65,761	16,326	3,142	29,886
Henry	56,590	44,775,251	21,424	5,067	128,827,955	26,491	13,758	4,011	1,335	7,387
Highland	2,197	1,734,269	777	177	5,174,335	954	425	205	15	309
Isle of Wight	28,513	22,566,488	7,652	4,837	82,332,008	12,489	6,034	2,159	686	3,610
James City	49,585	38,612,175	10,794	10,280	182,846,575	21,074	9,828	3,774	700	6,772
King and Queen	5,777	4,594,361	1,939	687	13,936,562	2,626	1,421	438	83	684
King George	15,239	11,879,504	4,068	2,555	41,732,013	6,623	3,196	1,077	440	1,910
King William	12,315	9,797,973	3,201	2,170	32,815,487	5,371	2,528	851	161	1,831
Lancaster	11,874	9,378,049	3,430	1,643	38,271,079	5,073	2,711	985	117	1,260
Lee	17,821	13,956,910	6,769	929	34,312,313	7,698	3,387	1,961	293	2,057
Loudoun	154,158	119,505,662	26,433	40,019	725,612,105	66,452	30,923	12,597	1,999	20,933
Louisa	22,745	18,019,623	7,012	3,148	58,694,075	10,160	5,092	1,815	327	2,926
Lunenburg	10,384	8,258,403	3,911	709	21,009,949	4,620	2,544	756	147	1,173
Madison	11,740	9,301,677	3,672	1,413	29,137,982	5,085	2,409	891	150	1,635
Mathews	8,653	6,849,598	2,451	1,215	23,932,407	3,666	1,583	781	106	1,196
Mecklenburg	29,560	23,283,240	11,074	2,469	63,380,434	13,543	7,515	2,281	662	3,085
Middlesex	9,232	7,309,420	2,757	1,234	25,011,256	3,991	1,877	863	114	1,137
Montgomery	60,609	46,985,332	20,913	8,406	158,981,420	29,319	15,629	4,496	909	8,285

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 1998**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Nelson	12,937	\$10,231,501	4,213	1,584	\$33,321,673	5,797	2,894	1,098	154	1,651
New Kent	12,993	10,319,218	3,022	2,677	40,158,911	5,699	2,526	925	177	2,071
Northampton	11,615	9,137,450	4,198	996	27,300,102	5,194	3,211	847	132	1,004
Northumberland	11,858	9,371,772	3,555	1,414	30,573,772	4,969	2,392	1,110	122	1,345
Nottoway	13,090	10,388,372	4,714	1,072	26,907,629	5,786	3,202	1,003	185	1,396
Orange	24,679	19,510,873	7,191	3,560	67,358,075	10,751	5,235	2,069	298	3,149
Page	21,246	16,880,612	7,851	1,802	46,300,847	9,653	4,911	1,712	239	2,791
Patrick	15,858	12,524,803	6,021	1,134	32,868,398	7,155	3,134	1,479	319	2,223
Pittsylvania	59,200	46,985,706	20,486	5,804	131,743,619	26,290	12,920	4,528	848	7,994
Powhatan	19,276	15,280,078	4,167	4,033	61,302,458	8,200	3,410	1,533	231	3,026
Prince Edward	14,258	11,260,196	4,966	1,378	31,795,177	6,344	3,659	958	233	1,494
Prince George	23,970	18,784,216	6,192	4,304	73,124,493	10,496	4,708	1,598	783	3,407
Prince William	243,111	189,564,499	51,607	56,167	939,727,351	107,774	54,801	17,829	5,848	29,296
Pulaski	31,707	25,156,756	11,595	2,958	70,650,453	14,553	7,087	2,507	384	4,575
Rappahannock	7,113	5,599,770	2,014	1,142	24,406,755	3,156	1,484	653	99	920
Richmond	7,203	5,523,381	2,418	852	16,451,983	3,270	1,796	610	125	739
Roanoke	87,557	68,831,402	21,778	16,506	269,034,295	38,284	17,828	6,326	806	13,324
Rockbridge	18,937	14,967,784	6,399	1,988	46,152,573	8,387	4,026	1,599	190	2,572
Rockingham	66,993	53,029,258	20,942	8,093	164,112,420	29,035	13,678	4,739	743	9,875
Russell	24,299	19,286,211	9,285	1,219	48,341,083	10,504	4,317	2,858	228	3,101
Scott	19,321	15,094,813	7,430	1,034	38,657,660	8,464	3,266	2,232	480	2,486
Shenandoah	34,019	26,891,293	10,972	4,138	82,799,320	15,110	7,439	2,758	392	4,521
Smyth	29,680	23,515,252	11,427	1,883	61,345,342	13,310	6,239	2,521	361	4,189
Southampton	15,297	12,105,260	4,806	1,844	35,275,155	6,650	3,450	1,094	282	1,824
Spotsylvania	81,701	64,106,327	17,500	16,686	265,467,284	34,186	15,789	6,632	1,183	10,582
Stafford	81,929	63,906,419	16,239	18,102	290,241,206	34,341	15,172	5,756	2,034	11,379
Surry	6,122	4,795,487	2,022	721	15,546,525	2,743	1,525	451	131	636
Sussex	9,620	7,629,387	3,509	896	21,717,509	4,405	2,783	629	169	824
Tazewell	37,997	29,876,347	13,746	2,725	79,037,250	16,471	7,073	4,249	432	4,717
Warren	29,848	23,567,712	8,298	4,930	82,455,898	13,228	6,775	2,280	312	3,861

Table 1.6 continued

Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality

Taxable Year 1998

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Washington	46,965	\$36,724,078	16,900	4,430	\$108,738,667	21,330	9,227	4,354	1,279	6,470
Westmoreland	15,724	12,413,550	5,075	1,832	38,449,548	6,907	3,873	1,296	192	1,546
Wise	32,693	25,771,594	12,352	1,951	65,338,468	14,303	6,323	3,667	480	3,833
Wythe	25,795	20,382,908	9,578	2,065	56,243,054	11,643	5,520	2,227	288	3,608
York	47,310	36,781,076	10,561	10,115	160,535,053	20,676	9,186	3,257	1,582	6,651
Total Counties	4,348,901	\$3,408,592,055	1,158,490	795,590	\$14,963,721,011	1,954,080	990,131	333,329	68,552	562,068
City										
Alexandria	114,633	\$86,762,182	39,329	26,487	\$505,330,338	65,816	46,674	7,034	2,453	9,655
Bedford	5,311	4,183,224	1,882	541	12,358,102	2,423	1,427	352	64	580
Bristol	23,446	17,372,341	10,574	2,515	48,604,695	13,089	5,822	1,600	3,820	1,847
Buena Vista	5,880	4,645,141	2,233	501	12,691,564	2,734	1,474	406	56	798
Charlottesville	35,003	26,697,209	13,491	5,296	105,223,184	18,787	12,762	2,204	672	3,149
Chesapeake	172,091	134,733,695	40,005	35,478	543,508,328	75,483	36,420	12,121	5,955	20,987
Clifton Forge	4,164	3,300,282	1,602	296	8,734,756	1,898	1,052	334	44	468
Colonial Heights	17,241	13,626,394	4,882	2,703	44,530,629	7,585	3,985	1,285	203	2,112
Covington	5,954	4,658,783	2,387	414	11,967,736	2,801	1,582	504	72	643
Danville	44,738	35,123,569	16,469	4,914	105,962,729	21,383	12,689	2,896	1,851	3,947
Emporia	5,609	4,332,972	2,135	542	12,101,417	2,677	1,774	329	223	351
Fairfax	19,382	14,957,348	4,939	4,441	79,248,254	9,380	5,278	1,462	316	2,324
Falls Church	12,513	9,262,296	3,238	2,989	54,140,427	6,227	3,653	956	264	1,354
Franklin	8,066	6,348,509	2,490	1,149	20,190,904	3,639	2,175	486	224	754
Fredericksburg	16,896	13,147,333	6,001	2,542	53,122,441	8,543	5,599	1,092	290	1,562
Galax	6,416	5,001,259	2,462	533	13,998,979	2,995	1,539	491	233	732
Hampton	108,098	84,928,155	32,421	17,928	297,057,385	50,349	28,410	7,428	3,615	10,896
Harrisonburg	25,035	19,389,728	8,909	3,176	65,814,655	12,085	7,438	1,414	321	2,912
Hopewell	19,580	15,441,340	6,773	2,238	43,505,543	9,011	5,445	1,359	390	1,817
Lexington	4,415	3,400,517	1,367	671	13,271,127	2,038	1,140	307	63	528

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 1998**

City	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Lynchburg	56,163	\$43,803,360	18,701	7,284	\$151,307,291	25,985	15,638	3,606	820	5,921
Manassas	32,600	25,383,506	7,114	7,232	115,836,986	14,346	7,709	2,298	514	3,825
Manassas Park	8,152	6,424,796	1,871	1,687	26,096,281	3,558	1,921	525	99	1,013
Martinsville	15,333	12,001,123	5,561	1,742	39,318,835	7,303	4,531	928	452	1,392
Newport News	142,461	111,387,839	43,964	22,399	380,650,123	66,363	38,063	9,407	5,422	13,471
Norfolk	158,805	124,224,366	54,726	21,705	444,629,483	76,431	48,694	10,477	6,162	11,098
Norton	3,480	2,722,866	1,320	257	6,988,774	1,577	823	302	58	394
Petersburg	29,372	23,176,086	10,851	3,336	69,882,231	14,187	10,338	1,593	617	1,639
Poquoson	11,689	9,198,738	2,417	2,452	39,060,101	4,869	2,037	865	162	1,805
Portsmouth	81,260	64,345,749	25,447	11,601	203,232,825	37,048	22,628	5,597	2,172	6,651
Radford	9,704	7,538,015	3,592	1,145	23,531,775	4,737	2,703	651	126	1,257
Richmond	157,256	121,944,038	56,748	25,365	525,491,852	82,113	59,911	8,061	3,303	10,838
Roanoke	83,441	65,489,880	29,965	10,933	220,329,390	40,898	25,733	5,517	1,324	8,324
Salem	23,371	18,396,412	6,981	3,543	66,439,421	10,524	5,437	1,642	231	3,214
Staunton	20,977	16,541,528	7,145	2,611	53,919,451	9,756	5,468	1,432	271	2,585
Suffolk	55,091	43,521,366	15,029	9,166	157,774,587	24,195	12,570	3,567	1,543	6,515
Virginia Beach	343,928	267,482,379	89,242	70,871	1,177,882,991	160,113	83,120	24,198	15,183	37,612
Waynesboro	18,154	14,290,086	5,983	2,130	42,653,783	8,113	4,400	1,372	226	2,115
Williamsburg	8,320	6,195,432	2,916	1,366	28,105,444	4,282	2,657	656	183	786
Winchester	22,145	17,139,273	7,838	2,827	57,992,926	10,665	6,605	1,554	348	2,158
Total Cities	1,936,173	\$1,508,519,115	601,000	325,006	\$5,882,487,743	926,006	547,324	128,308	60,345	190,029
Total Counties	4,348,901	3,408,592,055	1,158,490	795,590	14,963,721,011	1,954,080	990,131	333,329	68,552	562,068
Unassigned	115,513	44,609,207	32,116	35,546	263,102,601	67,662	31,921	21,203	9,599	4,939
Aggregate	6,400,587	\$4,961,720,377	1,791,606	1,156,142	\$21,109,311,355	2,947,748	1,569,376	482,840	138,496	757,036

Table 1.7

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1998

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Accomack	\$249,693,703	\$38,751,682	\$22,961,322	\$92,356,222	\$95,624,477	\$11,580,092	\$775,034	\$688,840	\$4,617,811	\$5,498,407
Albemarle	1,698,562,344	105,465,972	66,470,659	331,798,104	1,194,827,609	89,395,932	2,109,319	1,994,120	16,589,905	68,702,588
Alleghany	153,870,528	18,156,331	11,184,856	51,896,553	72,632,788	7,469,886	363,127	335,546	2,594,828	4,176,385
Amelia	112,699,013	14,825,960	9,199,308	42,676,009	45,997,736	5,351,168	296,519	275,979	2,133,800	2,644,870
Amherst	299,850,803	41,178,406	25,402,231	116,912,808	116,357,358	14,121,823	823,568	762,067	5,845,640	6,690,548
Appomattox	130,182,793	18,644,541	11,469,666	52,378,676	47,689,910	6,078,085	372,891	344,090	2,618,934	2,742,170
Arlington	4,890,967,474	316,829,711	202,014,288	1,037,964,657	3,334,158,818	256,009,388	6,336,594	6,060,429	51,898,233	191,714,132
Augusta	764,851,485	95,217,037	59,350,147	282,151,191	328,133,110	36,660,059	1,904,341	1,780,504	14,107,560	18,867,654
Bath	79,349,272	7,649,052	4,740,734	21,504,715	45,454,771	3,984,088	152,981	142,222	1,075,236	2,613,649
Bedford	836,297,362	87,356,385	54,453,881	260,725,486	433,761,610	41,358,311	1,747,128	1,633,616	13,036,274	24,941,293
Bland	60,596,172	8,136,154	5,040,183	23,185,796	24,234,039	2,866,675	162,723	151,205	1,159,290	1,393,457
Botetourt	415,720,580	44,436,546	27,730,183	134,394,552	209,159,299	20,467,024	888,731	831,905	6,719,728	12,026,660
Brunswick	127,988,029	18,783,669	11,446,358	48,751,009	49,006,993	5,974,516	375,673	343,391	2,437,550	2,817,902
Buchanan	174,471,117	25,452,786	15,147,938	63,636,262	70,234,131	8,183,770	509,056	454,438	3,181,813	4,038,463
Buckingham	107,745,827	16,065,764	9,823,422	43,202,191	38,654,450	4,998,759	321,315	294,703	2,160,110	2,222,631
Campbell	555,936,639	70,351,959	43,576,082	203,616,503	238,392,095	26,602,691	1,407,039	1,307,282	10,180,825	13,707,545
Caroline	217,699,401	29,377,097	18,157,248	84,077,667	86,087,389	10,286,167	587,542	544,717	4,203,883	4,950,025
Carroll	246,529,380	36,624,742	22,446,135	96,089,813	91,368,690	11,464,070	732,495	673,384	4,804,491	5,253,700
Charles City	87,925,311	10,225,302	6,433,711	30,690,952	40,575,346	4,265,147	204,506	193,011	1,534,548	2,333,082
Charlotte	91,220,040	14,598,439	8,873,233	38,845,959	28,902,409	4,162,353	291,969	266,197	1,942,298	1,661,889
Chesterfield	4,296,657,166	372,162,629	234,624,319	1,194,331,330	2,495,538,888	217,692,036	7,443,253	7,038,730	59,716,567	143,493,486
Clarke	215,431,580	17,190,744	10,741,321	53,091,822	134,407,693	11,049,088	343,815	322,240	2,654,591	7,728,442
Craig	47,552,836	6,794,470	4,266,507	19,762,341	16,729,518	2,213,948	135,889	127,995	988,117	961,947
Culpeper	392,579,228	43,603,772	27,051,307	129,076,720	192,847,429	19,226,177	872,075	811,539	6,453,836	11,088,727
Cumberland	70,006,911	10,357,406	6,259,937	27,125,609	26,263,959	3,261,404	207,148	187,798	1,356,280	1,510,178
Dickenson	99,060,046	15,759,860	9,216,994	37,936,970	36,146,222	4,566,964	315,197	276,510	1,896,849	2,078,408
Dinwiddie	247,845,021	32,061,695	19,956,676	94,508,387	101,318,263	11,791,153	641,234	598,700	4,725,419	5,825,800
Essex	99,312,479	13,306,704	8,171,528	36,916,801	40,917,446	4,709,873	266,134	245,146	1,845,840	2,352,753
Fairfax	25,407,494,318	1,461,451,340	926,333,042	4,794,235,428	18,225,474,508	1,344,695,573	29,229,027	27,789,991	239,711,771	1,047,964,784
Fauquier	1,073,999,930	78,595,124	49,503,383	248,952,354	696,949,069	55,579,192	1,571,902	1,485,101	12,447,618	40,074,571

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1998

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Floyd	\$129,890,078	\$18,043,641	\$11,072,416	\$49,648,262	\$51,125,759	\$6,115,189	\$360,873	\$332,172	\$2,482,413	\$2,939,731
Fluvanna	209,178,370	25,080,342	15,651,575	75,739,186	92,707,267	10,088,781	501,607	469,547	3,786,959	5,330,668
Franklin	530,380,913	65,527,072	40,506,172	185,305,493	239,042,176	25,535,926	1,310,541	1,215,185	9,265,275	13,744,925
Frederick	770,581,184	85,101,491	53,105,379	256,983,210	375,391,104	37,729,340	1,702,030	1,593,161	12,849,161	21,584,988
Giles	160,679,489	23,224,321	14,281,323	65,731,574	57,442,271	7,482,436	464,486	428,440	3,286,579	3,302,931
Gloucester	369,787,637	45,610,524	27,957,129	129,076,751	167,143,233	17,815,498	912,210	838,714	6,453,838	9,610,736
Goochland	479,206,271	25,140,712	15,821,070	78,805,281	359,439,208	25,585,464	502,814	474,632	3,940,264	20,667,754
Grayson	133,492,755	22,551,248	13,740,271	56,924,299	40,276,937	6,025,372	451,025	412,208	2,846,215	2,315,924
Greene	167,142,270	20,758,026	12,967,382	62,653,171	70,763,691	8,005,753	415,161	389,021	3,132,659	4,068,912
Greensville	86,039,636	13,099,230	8,040,855	34,543,125	30,356,426	3,975,861	261,985	241,226	1,727,156	1,745,494
Halifax	348,484,868	47,422,462	29,045,623	127,904,622	144,112,161	16,501,498	948,449	871,369	6,395,231	8,286,449
Hanover	1,461,486,622	128,612,585	81,179,056	414,615,055	837,079,926	73,870,473	2,572,252	2,435,372	20,730,753	48,132,096
Henrico	4,702,756,490	376,188,067	237,298,821	1,192,402,839	2,896,866,763	240,832,707	7,523,761	7,118,965	59,620,142	166,569,839
Henry	581,334,342	85,346,809	52,346,803	229,607,290	214,033,440	27,064,628	1,706,936	1,570,404	11,480,365	12,306,923
Highland	22,734,480	3,146,307	1,867,037	7,571,489	10,149,647	1,081,116	62,926	56,011	378,574	583,605
Isle of Wight	376,033,292	41,365,607	25,722,099	123,891,566	185,054,020	18,434,159	827,312	771,663	6,194,578	10,640,606
James City	888,952,488	71,044,292	44,264,928	214,059,297	559,583,971	45,627,877	1,420,886	1,327,948	10,702,965	32,176,078
King and Queen	69,851,954	8,216,988	5,071,217	23,144,298	33,419,451	3,395,310	164,340	152,137	1,157,215	1,921,618
King George	213,999,912	21,930,050	13,689,500	66,601,587	111,778,775	10,606,645	438,601	410,685	3,330,079	6,427,280
King William	166,634,811	18,842,108	11,873,770	58,032,946	77,885,987	8,113,146	376,842	356,213	2,901,647	4,478,444
Lancaster	151,517,762	14,873,157	9,013,160	40,013,716	87,617,729	7,606,563	297,463	270,395	2,000,686	5,038,019
Lee	141,029,239	23,013,638	13,573,690	54,351,743	50,090,168	6,465,256	460,273	407,211	2,717,587	2,880,185
Loudoun	3,608,386,534	236,762,839	151,232,293	802,175,813	2,418,215,589	188,428,413	4,735,257	4,536,969	40,108,791	139,047,396
Louisa	266,986,659	33,569,649	20,847,249	97,833,661	114,736,100	12,785,819	671,393	625,417	4,891,683	6,597,326
Lunenburg	87,998,978	14,101,077	8,544,067	35,481,152	29,872,682	4,030,081	282,022	256,322	1,774,058	1,717,679
Madison	137,788,453	17,062,506	10,446,661	48,182,062	62,097,224	6,634,343	341,250	313,400	2,409,103	3,570,590
Mathews	106,414,735	11,847,039	7,222,563	32,441,216	54,903,917	5,232,654	236,941	216,677	1,622,061	3,156,975
Mecklenburg	286,742,074	40,597,966	24,747,069	106,372,647	115,024,392	13,486,906	811,959	742,412	5,318,632	6,613,903
Middlesex	109,408,629	12,272,581	7,490,304	34,020,454	55,625,290	5,369,638	245,452	224,709	1,701,023	3,198,454
Montgomery	800,317,035	94,789,588	58,248,650	265,614,080	381,664,717	38,869,677	1,895,792	1,747,460	13,280,704	21,945,721

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1998

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Nelson	\$154,340,072	\$18,720,005	\$11,544,264	\$52,656,288	\$71,419,515	\$7,460,164	\$374,400	\$346,328	\$2,632,814	\$4,106,622
New Kent	193,783,999	20,494,164	12,926,149	65,355,709	95,007,977	9,528,411	409,883	387,784	3,267,785	5,462,959
Northampton	99,401,450	13,874,206	8,173,003	32,775,146	44,579,095	4,724,729	277,484	245,190	1,638,757	2,563,298
Northumberland	134,633,697	14,842,257	9,029,597	39,665,688	71,096,155	6,639,046	296,845	270,888	1,983,284	4,088,029
Nottoway	118,963,000	17,186,986	10,468,851	45,326,147	45,981,016	5,568,021	343,740	314,066	2,266,307	2,643,908
Orange	305,573,945	35,140,032	21,892,222	102,173,137	146,368,554	14,884,417	702,801	656,767	5,108,657	8,416,192
Page	207,278,745	31,078,844	19,095,833	83,724,948	73,379,120	9,599,998	621,577	572,875	4,186,247	4,219,299
Patrick	176,071,440	23,460,406	14,444,639	62,934,644	75,231,751	8,375,105	469,208	433,339	3,146,732	4,325,826
Pittsylvania	620,032,811	87,088,725	53,918,040	245,467,960	233,558,086	29,062,304	1,741,775	1,617,541	12,273,398	13,429,590
Powhatan	303,755,680	29,649,496	18,747,879	94,345,441	161,012,864	15,130,938	592,990	562,436	4,717,272	9,258,240
Prince Edward	146,513,670	19,232,647	11,711,465	50,621,859	64,947,699	7,001,583	384,653	351,344	2,531,093	3,734,493
Prince George	351,547,583	35,809,851	22,376,000	108,686,834	184,674,898	17,440,626	716,197	671,280	5,434,342	10,618,807
Prince William	3,941,465,318	363,644,860	229,300,739	1,167,570,364	2,180,949,355	197,935,025	7,272,897	6,879,022	58,378,518	125,404,588
Pulaski	356,106,896	48,462,363	29,989,835	137,030,420	140,624,278	16,806,359	969,247	899,695	6,851,521	8,085,896
Rappahannock	106,960,084	10,263,686	6,329,590	29,675,384	60,691,424	5,368,688	205,274	189,888	1,483,769	3,489,757
Richmond	70,081,731	9,697,997	5,900,688	26,046,881	28,436,165	3,308,404	193,960	177,021	1,302,344	1,635,079
Roanoke	1,386,657,811	131,447,651	82,258,476	404,577,841	768,373,843	69,507,095	2,628,953	2,467,754	20,228,892	44,181,496
Rockbridge	205,117,838	27,393,143	16,862,135	76,428,802	84,433,758	9,730,108	547,863	505,864	3,821,440	4,854,941
Rockingham	790,195,842	99,741,196	61,969,451	290,094,997	338,390,198	37,816,094	1,994,824	1,859,084	14,504,750	19,457,436
Russell	240,097,358	32,996,720	19,782,642	82,931,023	104,386,973	11,402,215	659,934	593,479	4,146,551	6,002,251
Scott	181,511,640	27,116,193	16,446,135	71,263,795	66,685,517	8,433,315	542,324	493,384	3,563,190	3,834,417
Shenandoah	367,992,774	49,382,341	30,664,590	140,232,446	147,713,397	17,412,727	987,647	919,938	7,011,622	8,493,520
Smyth	290,334,588	43,097,094	26,245,925	114,384,185	106,607,384	13,498,454	861,942	787,378	5,719,209	6,129,925
Southampton	165,786,325	21,255,123	13,077,871	59,792,034	71,661,297	7,927,565	425,102	392,336	2,989,602	4,120,525
Spotsylvania	1,124,201,529	116,463,338	73,055,246	361,424,935	573,258,010	55,554,507	2,329,267	2,191,657	18,071,247	32,962,336
Stafford	1,240,163,468	119,751,950	75,188,839	378,212,656	667,010,023	61,914,413	2,395,039	2,255,665	18,910,633	38,353,076
Surry	58,064,513	8,193,559	5,012,141	22,561,315	22,297,498	2,724,407	163,871	150,364	1,128,066	1,282,106
Sussex	85,582,779	12,773,420	7,803,643	33,915,600	31,090,116	3,973,039	255,468	234,109	1,695,780	1,787,682
Tazewell	421,250,980	51,674,477	31,056,343	133,045,589	205,474,571	20,432,247	1,033,490	931,690	6,652,279	11,814,788
Warren	348,411,363	43,133,130	26,645,614	125,327,837	153,304,782	16,743,448	862,663	799,368	6,266,392	8,815,025

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1998

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Washington	\$580,284,982	\$70,242,989	\$42,697,985	\$188,064,575	\$279,279,433	\$28,147,596	\$1,404,860	\$1,280,940	\$9,403,229	\$16,058,567
Westmoreland	149,999,180	20,096,031	12,149,884	53,409,760	64,343,505	7,136,658	401,921	364,497	2,670,488	3,699,752
Wise	316,817,783	43,700,406	26,050,154	112,150,760	134,916,463	15,020,748	874,008	781,505	5,607,538	7,757,697
Wythe	255,451,130	37,817,599	23,024,445	100,622,607	93,986,479	11,882,438	756,352	690,733	5,031,130	5,404,223
York	753,162,449	69,687,663	43,301,182	211,645,721	428,527,883	37,915,427	1,393,753	1,299,035	10,582,286	24,640,353
Total Counties	\$77,064,929,201	\$6,519,163,749	\$4,078,056,226	\$19,966,664,100	\$46,501,045,126	\$3,924,868,260	\$130,383,276	\$122,341,685	\$998,333,205	\$2,673,810,094

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Alexandria	\$3,140,026,952	\$202,905,561	\$128,742,207	\$652,526,732	\$2,155,852,452	\$164,508,230	\$4,058,111	\$3,862,266	\$32,626,337	\$123,961,516
Bedford	56,358,410	7,192,825	4,339,348	19,242,474	25,583,763	2,707,227	143,857	130,180	962,124	1,471,066
Bristol	256,640,426	37,047,814	21,996,440	92,935,936	104,660,236	12,065,610	740,956	659,893	4,646,797	6,017,964
Buena Vista	55,548,237	8,876,457	5,487,671	24,986,737	16,197,372	2,522,845	177,529	164,630	1,249,337	931,349
Charlottesville	547,551,546	54,891,622	33,834,345	154,027,486	304,798,093	27,340,126	1,097,832	1,015,030	7,701,374	17,525,890
Chesapeake	2,220,160,334	246,440,985	152,605,576	729,707,204	1,091,406,569	108,748,225	4,928,820	4,578,167	36,485,360	62,755,878
Clifton Forge	39,933,993	5,557,297	3,382,478	14,750,697	16,243,521	1,884,157	111,146	101,474	737,535	934,002
Colonial Heights	208,444,697	24,138,273	14,970,784	72,256,113	97,079,527	10,126,768	482,765	449,124	3,612,806	5,582,073
Covington	55,878,383	8,281,741	4,968,013	21,748,695	20,879,934	2,602,706	165,635	149,040	1,087,435	1,200,596
Danville	499,691,876	61,495,865	37,470,652	164,521,450	236,203,909	24,161,835	1,229,917	1,124,120	8,226,073	13,581,725
Emporia	65,396,381	7,317,655	4,350,544	18,117,203	35,610,979	3,230,360	146,353	130,516	905,860	2,047,631
Fairfax	378,275,781	30,743,713	19,327,537	97,565,604	230,638,927	19,334,718	614,874	579,826	4,878,280	13,261,738
Falls Church	307,205,893	19,950,235	12,630,316	64,671,061	209,954,281	16,083,838	399,005	378,909	3,233,553	12,072,371
Franklin	101,357,932	10,656,219	6,436,593	29,187,080	55,078,040	5,032,563	213,124	193,098	1,459,354	3,166,987
Fredericksburg	252,280,365	25,435,574	15,747,035	73,789,094	137,308,662	12,565,825	508,711	472,411	3,689,455	7,895,248
Galax	70,139,348	9,040,607	5,417,390	22,724,095	32,957,256	3,374,581	180,812	162,522	1,136,205	1,895,042
Hampton	1,188,760,759	153,246,529	93,839,420	428,654,747	513,020,063	56,811,505	3,064,931	2,815,183	21,432,737	29,498,654
Harrisonburg	316,934,842	36,964,643	22,639,481	102,405,987	154,924,731	15,446,948	739,293	679,184	5,120,299	8,908,172
Hopewell	187,331,104	26,690,592	16,259,934	72,781,741	71,598,837	8,777,630	533,812	487,798	3,639,087	4,116,933
Lexington	76,499,453	6,198,302	3,772,871	17,325,378	49,202,902	3,932,588	123,966	113,186	866,269	2,829,167

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1998

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Lynchburg	\$745,305,404	\$77,672,063	\$47,369,612	\$211,994,255	\$408,269,474	\$37,049,737	\$1,553,441	\$1,421,088	\$10,599,713	\$23,475,495
Manassas	516,580,263	48,515,763	30,710,779	156,212,958	281,140,763	25,867,880	970,315	921,323	7,810,648	16,165,594
Manassas Park	101,123,602	12,209,464	7,680,758	38,070,361	43,163,019	4,860,004	244,189	230,423	1,903,518	2,481,874
Martinsville	191,518,253	20,955,921	12,747,370	55,584,807	102,230,155	9,459,013	419,118	382,421	2,779,240	5,878,234
Newport News	1,618,805,832	199,697,286	121,960,481	549,854,450	747,293,615	78,114,866	3,993,946	3,658,814	27,492,723	42,969,383
Norfolk	1,840,460,007	211,840,767	127,080,816	544,968,577	956,569,847	90,300,434	4,236,815	3,812,424	27,248,429	55,002,766
Norton	38,038,945	4,788,839	2,871,074	12,559,165	17,819,867	1,834,509	95,777	86,132	627,958	1,024,642
Petersburg	255,270,608	37,943,414	22,861,973	95,870,308	98,594,913	11,907,449	758,868	685,859	4,793,515	5,669,207
Poquoson	179,848,181	17,269,905	10,749,907	53,207,982	98,620,387	8,998,966	345,398	322,497	2,660,399	5,670,672
Portsmouth	769,620,542	106,167,246	64,454,345	283,796,693	315,202,258	36,370,940	2,123,345	1,933,630	14,189,835	18,124,130
Radford	120,646,241	14,588,263	8,890,188	40,285,956	56,881,834	5,843,474	291,765	266,706	2,014,298	3,270,705
Richmond	2,860,950,810	230,036,971	140,801,487	643,227,760	1,846,884,592	147,182,036	4,600,739	4,224,045	32,161,388	106,195,864
Roanoke	1,163,487,569	121,225,000	74,559,969	330,281,476	637,421,124	57,827,088	2,424,500	2,236,799	16,514,074	36,651,715
Salem	312,143,578	34,582,925	21,553,233	101,581,065	154,426,355	15,296,824	691,659	646,597	5,079,053	8,879,515
Staunton	247,355,239	30,162,768	18,415,514	83,760,998	115,015,959	11,957,188	603,255	552,465	4,188,050	6,613,418
Suffolk	712,988,574	77,535,039	47,628,522	221,295,064	366,529,949	35,119,782	1,550,701	1,428,856	11,064,753	21,075,472
Virginia Beach	5,344,213,775	503,474,445	310,621,832	1,453,916,280	3,076,201,218	268,965,528	10,069,489	9,318,655	72,695,814	176,881,570
Waynesboro	199,485,300	25,280,110	15,417,795	70,922,685	87,864,710	9,566,491	505,602	462,534	3,546,134	5,052,221
Williamsburg	146,014,370	12,139,063	7,324,041	32,903,300	93,647,966	7,492,425	242,781	219,721	1,645,165	5,384,758
Winchester	298,337,471	31,112,214	19,059,587	86,819,519	161,346,151	14,812,412	622,244	571,788	4,340,976	9,277,404
Total Cities	\$27,686,611,276	\$2,800,269,975	\$1,720,977,918	\$7,941,039,173	\$15,224,324,210	\$1,380,085,331	\$56,005,396	\$51,629,334	\$397,051,960	\$875,398,641
Total Counties	77,064,929,201	6,519,163,749	4,078,056,226	19,966,664,100	46,501,045,126	3,924,868,260	130,383,276	122,341,685	998,333,205	2,673,810,094
Unassigned	2,090,082,072	153,888,152	88,821,839	372,376,740	1,474,995,341	109,173,487	3,077,763	2,664,655	18,618,837	84,812,232
Aggregate	\$106,841,622,549	\$9,473,321,876	\$5,887,855,983	\$28,280,080,013	\$63,200,364,677	\$5,414,127,078	\$189,466,435	\$176,635,674	\$1,414,004,002	\$3,634,020,967

Note: Totals in Table 1.7 may not agree with totals in previous tables due to minor variations in tabulations.

Beginning with taxable year 1995, figures for localities are not comparable to those for prior years due to a change in the methodology for assigning tax returns to counties and cities.

Table 1.8
Set-Off Debt Transferred to Agencies

Set-Off Debt is a program that sets-off an overpayment amount on a taxpayer's return against the accounts receivable due to any agency of the Commonwealth (Chapter 44, Sections 2.1-726:735 of the Code of Virginia). Amounts include set-offs against income tax refunds and lottery winnings.

	Taxable Year 1994		Taxable Year 1995		Taxable Year 1996		Taxable Year 1997		Taxable Year 1998	
	Number of Payments	Dollar Amount								
State Agencies	75,118	\$6,109,496	79,402	\$6,478,728	80,803	\$6,428,274	101,691	\$6,836,053	160,086	\$8,575,453
Circuit Courts	5,486	463,569	5,110	424,860	4,540	385,878	5,892	491,024	7,460	559,741
District Courts	22,611	1,300,995	18,784	1,088,505	17,801	1,073,488	19,134	1,165,531	18,881	1,090,312
Counties	45,790	4,154,945	50,120	4,701,995	59,463	5,845,571	62,905	5,865,946	89,769	6,629,872
Cities	32,626	2,177,298	35,531	2,377,069	39,034	2,642,892	52,749	3,202,822	71,239	3,851,693
Towns	1,408	59,475	1,445	63,069	1,927	90,454	2,362	103,328	3,643	114,942
Social Services	1,853	130,897	2,042	148,157	2,292	174,009	2,954	187,869	4,188	213,677
IRS	8,267	1,709,438	10,037	2,044,649	10,703	2,089,711	8,353	1,667,827	0	0
Total	193,159	\$16,106,113	202,471	\$17,327,034	216,563	\$18,730,276	256,040	\$19,520,402	355,266	\$21,035,690

Under separate authority, the Internal Revenue Service (IRS) receives refund matches for prior year taxes due through this program.
 "District Courts" includes juvenile, domestic, and combined courts collections
 Administrative costs are no longer charged for Social Services Agencies (beginning TY 1994)

Table 1.9
Refund Match Totals

Refund Match is a program that matches an overpayment amount on a taxpayer's return to any outstanding individual income tax account the taxpayer has with the Department of Taxation, through an automatic process.

Taxable Year	Total
1993	\$10,696,504
1994	10,679,557
1995	13,626,045
1996	15,043,419
1997	13,974,064
1998	14,823,675

Refund Match Totals

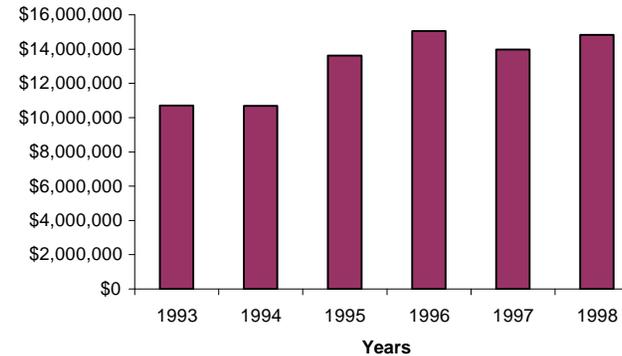


Table 1.10
Refund Check-Offs

Contributions to the Nongame Wildlife Program, Housing Program, Open Space Recreation and Conservation Fund, Family And Children's Trust Fund (FACT), Elderly and Disabled Transportation Fund, the U.S. Olympics Committee, Arts Foundation, Chesapeake Bay Restoration, the Community Policing Fund, and the Historic Resources Fund are voluntary and are not limited to a dollar amount.

Program/Fund	Taxable Year 1994		Taxable Year 1995		Taxable Year 1996		Taxable Year 1997		Taxable Year 1998	
	Number	Amount								
Virginia Democratic Party *	4,334	\$39,672	4,356	\$46,848	3,676	\$37,701	1,877	\$23,655	1,945	\$25,591
Virginia Republican Party *	3,521	28,862	3,255	32,157	2,835	29,013	1,422	18,611	1,454	19,974
Virginia Reform Party							111	871	10	194
Virginia Nongame Wildlife Program	22,753	275,324	21,276	273,044	19,446	260,829	9,881	163,454	9,287	156,194
Virginia Housing Program	8,562	77,561	7,552	71,640	181	2,479	2,667	29,596	2,961	37,286
Virginia Open Space Recreation and Conservation Fund	11,314	99,487	10,963	106,571	10,779	114,180	4,342	52,920	4,138	51,232
Virginia Family and Children's Trust Fund (FACT)	8,993	71,969	8,334	72,332	9,285	88,611	3,588	40,988	3,306	42,227
Virginia Elderly and Disabled Transportation Fund	11,650	97,661	11,295	105,617	222	2,496	4,113	47,445	4,263	54,421
United States Olympic Committee	8,175	59,852	8,170	67,666	6,794	56,790	3,220	33,304	2,338	24,284
Community Policing Fund	5,117	36,172	4,971	37,081	5,837	52,645	2,042	21,179	1,838	19,478
Virginia Arts Foundation							2,410	25,964	2,668	30,077
Chesapeake Bay Restoration							6,913	98,161	6,673	100,191
Historic Resources Fund									2,160	22,298
Total	84,419	\$786,559	80,172	\$812,957	59,055	\$644,745	42,586	\$556,148	43,041	\$583,447

* Contributions are voluntary and are limited to one per person (filing a separate return) or two check-offs for a married couple filing together (section 58.1-346 sets the limit at \$25 per individual and to \$25 for each spouse on a joint return).

NOTES: The Virginia Housing Program and the Virginia Elderly and Disabled Transportation Fund expired December 31, 1995 and were re-enacted beginning January 1, 1997.

The Historic Resources Fund was new on the 1998 return.

The Virginia Chesapeake Bay Restoration allows contributions greater than the amount of refund.

Check-Offs Taxable Years 1994-1998

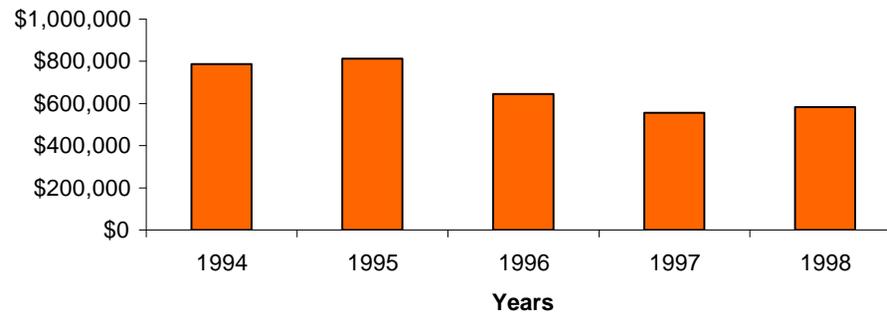


Table 2.1
Corporate Income Tax Liability

Fiscal Year	Liability
1988	\$266,328,975
1989	312,916,241
1990	338,618,526
1991	299,466,177
1992	319,581,876
1993	231,958,874
1994	361,608,041
1995	292,171,323
1996	374,473,579
1997	389,180,394
1998	403,413,969
1999	419,759,473
2000	420,300,957

Corporate Income Tax Liability

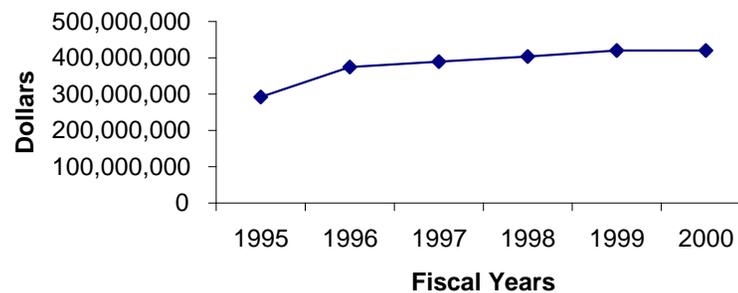


Table 2.2
Number of Corporate Returns, Taxable Income, and Tax Liability
Based on corporate tax returns filed during Fiscal Year 2000

Reported Taxable Income From Virginia Sources	Number of Corporate Returns 500S	500	Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
Up to \$24,999	73,447	65,946	92.6%	\$123,068,854	1.8%	\$7,384,134	1.8%
\$25,000 to \$49,999	0	3,604	2.4%	130,850,061	1.9%	7,851,004	1.9%
\$50,000 to \$99,999	0	2,992	2.0%	210,391,313	3.0%	12,623,479	3.0%
\$100,000 to \$499,999	0	3,058	2.0%	664,124,636	9.5%	39,847,479	9.5%
\$500,000 to \$999,999	0	595	0.4%	415,858,936	5.9%	24,951,536	5.9%
\$1,000,000 to \$1,999,999	0	419	0.3%	587,044,896	8.4%	35,222,694	8.4%
\$2,000,000 to \$9,999,999	0	389	0.3%	1,583,940,098	22.6%	95,036,406	22.6%
\$10,000,000 and Over	0	86	0.1%	3,397,580,952	48.5%	202,785,930	48.2%
Total before adjustments	73,447	77,089	100.0%	\$7,112,859,746	101.5%	\$425,702,662	101.3%
Departmental adjustments	25	5,043		(104,674,673)	-1.5%	(5,401,705)	-1.3%
Total	73,447	77,089	100%	\$7,008,185,073	100%	\$420,300,957	100%

The tax rate is 6% of the corporation's Virginia taxable income.

Some columns may not match totals due to rounding.

Corporations reporting negative taxable incomes are set to zero in this table. Also, S-Corporations report all taxable income on individual returns.

Table 2.3**Number of Corporate Returns, Taxable Income, and Tax Liability***

Based on corporate tax returns filed during Fiscal Year

	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
Reported Corporate Taxable Income					
From Virginia Sources					
	Number of Corporate Returns				
Up to \$24,999	128,105	132,549	137,758	140,455	139,393
\$25,000 to \$49,999	3,307	3,382	3,544	3,844	3,604
\$50,000 to \$99,999	2,596	2,619	2,789	2,999	2,992
\$100,000 to \$499,999	2,641	2,739	2,930	3,157	3,058
\$500,000 to \$999,999	549	568	581	627	595
\$1,000,000 to \$1,999,999	353	330	362	390	419
\$2,000,000 to \$9,999,999	341	343	377	379	389
\$10,000,000 and Over	72	83	87	97	86
Total before adjustments	137,964	142,613	148,428	151,948	150,536
Departmental Adjustments	4,379	3,921	4,043	5,545	5,068
Total Number of Corporate Returns	137,964	142,613	148,428	151,948	150,536
Reported Corporate Taxable Income					
From Virginia Sources					
	Corporate Taxable Income				
Up to \$24,999	\$118,213,761	\$120,600,040	\$122,774,492	\$126,989,797	\$123,068,854
\$25,000 to \$49,999	118,579,168	121,607,408	127,325,239	138,380,352	130,850,061
\$50,000 to \$99,999	182,389,053	183,308,941	195,798,295	210,202,668	210,391,313
\$100,000 to \$499,999	567,966,380	597,071,449	636,773,728	685,639,258	664,124,636
\$500,000 to \$999,999	382,717,097	393,370,001	408,844,152	442,760,025	415,858,936
\$1,000,000 to \$1,999,999	491,470,548	466,047,960	503,075,344	544,207,035	587,044,896
\$2,000,000 to \$9,999,999	1,409,358,087	1,373,948,588	1,568,789,527	1,581,707,739	1,583,940,098
\$10,000,000 and Over	2,945,224,976	3,092,297,461	3,220,271,270	3,490,435,149	3,397,580,952
Total before adjustments	\$6,215,919,070	\$6,348,251,848	\$6,783,652,047	\$7,220,322,023	\$7,112,859,746
Departmental adjustments	(131,089,975)	(355,464,940)	79,499,773	(282,879,559)	(104,674,673)
Total Corporate Taxable Income	\$6,084,829,095	\$5,992,786,908	\$6,863,151,820	\$6,937,442,464	\$7,008,185,073
Reported Corporate Taxable Income					
From Virginia Sources					
	Corporate Tax Liability				
Up to \$24,999	\$7,165,530	\$7,354,761	\$7,407,407	\$7,619,392	\$7,384,134
\$25,000 to \$49,999	7,136,878	7,368,429	7,643,057	8,302,822	7,851,004
\$50,000 to \$99,999	10,943,344	11,010,584	11,757,213	12,616,938	12,623,479
\$100,000 to \$499,999	34,077,984	35,824,907	38,210,953	41,138,356	39,847,479
\$500,000 to \$999,999	22,963,530	23,602,200	24,530,649	26,565,602	24,951,536
\$1,000,000 to \$1,999,999	29,488,233	27,962,897	30,184,521	32,652,422	35,222,694
\$2,000,000 to \$9,999,999	84,561,485	82,436,915	94,127,372	94,902,464	95,036,406
\$10,000,000 and Over	176,713,499	185,537,848	193,216,276	209,426,109	202,785,930
Total before adjustments	\$373,050,482	\$381,098,541	\$407,077,448	\$433,224,105	\$425,702,662
Departmental adjustments	1,423,097	8,081,853	(3,663,479)	(13,464,631)	(5,401,705)
Total Corporate Tax Liability	\$374,473,579	\$389,180,394	\$403,413,969	\$419,759,473	\$420,300,957

*The Number of Returns includes S Corporations, while taxable income and tax liability include only C Corporations.

Table 3.1

State and Local Retail Sales and Use Tax Net Revenue Collections

The state tax rate is three and one half percent. The local tax rate is one percent in all cities and counties of Virginia.

Fiscal Year	State Sales and Use Tax			Local	Total State and Local
	General Fund	Transportation Trust Fund	Subtotal State	Local Option	
1994	\$1,539,097,000	\$256,086,000	\$1,795,183,000	\$522,998,000	\$2,318,181,000
1995	1,657,699,000	277,538,000	1,935,237,000	561,707,000	2,496,944,000
1996	1,721,965,000	288,437,000	2,010,402,000	581,227,000	2,591,629,000
1997	1,826,761,000	307,186,000	2,133,947,000	618,188,000	2,752,135,000
1998	1,919,216,000	320,958,000	2,240,174,000	645,109,000	2,885,283,000
1999	2,065,265,000	345,101,000	2,410,366,000	695,425,000	3,105,791,000
2000	2,201,533,000	372,473,000	2,574,006,000	741,026,000	3,315,032,000

Not included above are sales and use tax on aircraft and on watercraft shown separately in Table 4.1, and the sales and use tax on motor vehicles administered by the Department of Motor Vehicles.

Two-sevenths of the 3.5% state tax is returned to localities for education, based on each locality's school-age population.

One-seventh of the 3.5% is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.

The balance of the 3.5% state tax remains in the General Fund.

The local option tax of 1% is distributed to localities based on point of sale. Local tax collections are net of all adjustments and costs of collection.

Total State and Local Sales & Use Tax

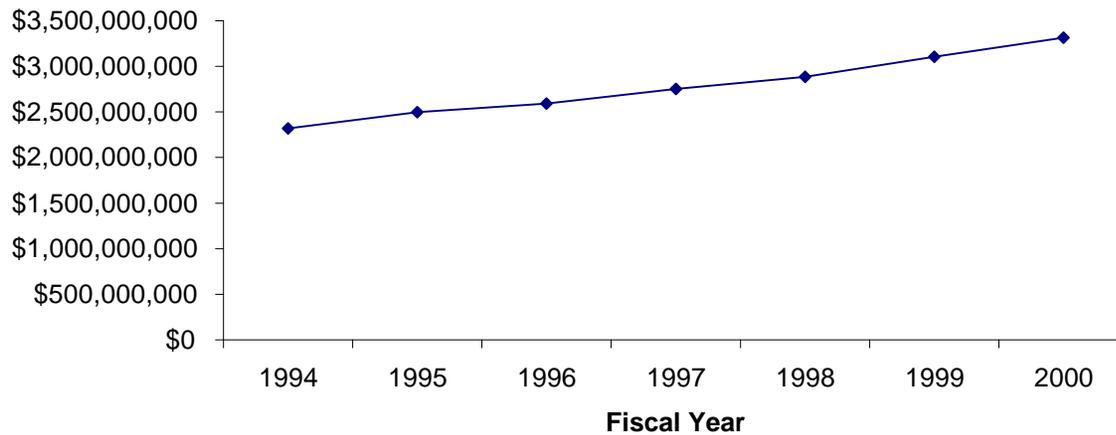


Table 3.2**Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year**

The business category reflects the principal business activity as reported by the taxpayer.

Calendar year sales are based on deposits of sales tax revenues received by the Department of Taxation.

Category	1994	1995	1996	1997	1998	1999
Apparel	\$3,984,925,100	\$4,223,122,900	\$4,533,328,500	\$2,902,324,715 *	\$3,039,503,697	\$3,294,167,428
Clothing	3,392,492,500	3,636,114,200	3,940,155,000	2,282,839,133	2,388,837,778	2,621,495,579
Automotive	2,753,941,600	2,834,937,200	2,944,525,800	2,965,910,054	3,044,267,551	3,240,189,647
Food	15,609,660,900	16,055,499,600	16,588,877,600	17,055,467,212	17,379,459,468	18,515,404,028
Groceries	9,077,282,100	9,148,791,700	9,442,415,300	9,507,302,347	9,605,352,813	10,183,576,152
Restaurants	5,741,345,000	6,021,370,700	6,275,776,300	6,653,474,327	6,969,397,245	7,473,294,802
Furniture	3,677,690,600	4,008,891,900	3,818,403,300	4,058,440,499	4,470,492,002	5,187,977,893
General Merchandise	7,072,551,800	7,410,516,400	7,366,098,100	9,818,718,387 *	10,545,569,602	10,892,017,291
Lumber	4,994,047,700	5,087,665,100	5,445,004,900	5,839,571,484	5,915,943,722	6,275,698,980
Fuel	396,105,800	422,923,500	471,852,800	441,462,645	415,515,539	447,937,796
Machinery	2,303,700,900	2,504,575,700	2,572,766,100	2,574,188,360	2,800,318,375	3,014,312,486
Miscellaneous	6,821,017,500	7,355,238,500	7,941,711,300	9,066,419,870	9,997,809,640	10,610,759,692
Hotel and Motels	1,736,350,400	1,788,999,200	1,852,685,300	2,015,075,065	2,163,885,408	2,258,433,381
Alcoholic Beverage	242,905,300	241,630,400	247,112,600	251,287,102	278,537,133	277,719,072
Other Unidentifiable	135,193,300	153,010,900	140,893,500	58,935,622	62,509,226	53,957,703
Total	\$49,728,090,900	\$52,087,011,300	\$53,923,259,800	\$57,047,801,015	\$60,113,811,363	\$64,068,575,397

*In 1997, there was a significant drop in apparel and increase in general merchandise, as some businesses changed their classification from apparel to general merchandise.

Groceries includes chain and non-chain groceries, meats, and seafood sales.

Restaurants includes restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.

Table 3.3**Sales Tax Distribution by Locality, FY 2000**

One percent of state sales and use tax is distributed among counties and cities based on school age population of the locality.

One percent local option is returned to the counties and cities based on the point of sale

County	Share of State Tax	Local Option	Total Amount	County	Share of State Tax	Local Option	Total Amount
Accomack	\$3,366,236	\$2,489,989	\$5,856,225	Gloucester	\$4,337,175	\$2,219,047	\$6,556,222
Albemarle	7,644,306	9,371,696	17,016,002	Goochland	1,388,967	1,040,557	2,429,523
Alleghany	1,361,072	509,440	1,870,512	Grayson	1,576,567	403,913	1,980,480
Amelia	1,228,435	426,727	1,655,162	Greene	1,543,478	561,406	2,104,885
Amherst	3,002,997	1,986,009	4,989,006	Greensville	999,098	267,121	1,266,219
Appomattox	1,438,251	675,816	2,114,067	Halifax	4,104,633	2,409,528	6,514,161
Arlington	12,087,653	26,623,406	38,711,059	Hanover	9,440,245	10,006,843	19,447,088
Augusta	6,918,251	3,381,768	10,300,019	Henrico	26,794,401	43,453,427	70,247,828
Bath	478,621	779,814	1,258,436	Henry	6,073,785	4,076,152	10,149,937
Bedford	5,184,328	1,852,189	7,036,517	Highland	239,460	74,491	313,952
Bland	656,566	181,011	837,577	Isle of Wight	3,182,760	1,937,235	5,119,995
Botetourt	3,062,609	1,528,690	4,591,298	James City	4,935,296	6,425,195	11,360,491
Brunswick	1,679,003	609,063	2,288,066	King and Queen	547,857	114,020	661,877
Buchanan	2,584,752	1,297,486	3,882,238	King George	1,839,618	726,690	2,566,308
Buckingham	1,348,579	396,750	1,745,329	King William	1,390,530	609,514	2,000,044
Campbell	5,401,443	3,179,550	8,580,993	Lancaster	935,862	1,118,473	2,054,335
Caroline	2,357,724	886,592	3,244,316	Lee	2,604,552	1,028,618	3,633,170
Carroll	2,721,541	1,003,670	3,725,211	Loudoun	15,937,457	26,008,626	41,946,083
Charles City	682,018	145,335	827,353	Louisa	2,705,893	1,013,183	3,719,076
Charlotte	1,299,198	438,347	1,737,544	Lunenburg	1,336,001	329,461	1,665,462
Chesterfield	32,957,052	26,427,301	59,384,353	Madison	1,258,788	592,066	1,850,855
Clarke	1,205,665	573,051	1,778,716	Mathews	822,494	284,351	1,106,845
Craig	498,864	93,207	592,072	Mecklenburg	3,150,306	2,639,738	5,790,043
Culpeper	3,638,720	3,960,777	7,599,497	Middlesex	951,872	611,994	1,563,866
Cumberland	1,019,212	282,188	1,301,400	Montgomery	6,499,698	7,298,497	13,798,195
Dickenson	1,865,892	608,303	2,474,195	Nelson	1,403,637	663,450	2,067,087
Dinwiddie	2,311,301	939,541	3,250,843	New Kent	1,502,960	566,717	2,069,676
Essex	1,093,372	1,279,518	2,372,890	Northampton	1,668,968	953,885	2,622,853
Fairfax	97,922,504	130,324,274	228,246,777	Northumberland	1,016,406	479,919	1,496,325
Fauquier	5,544,147	4,528,526	10,072,673	Nottoway	1,610,350	999,838	2,610,188
Floyd	1,137,361	420,368	1,557,729	Orange	2,491,965	1,441,869	3,933,834
Fluvanna	1,759,673	473,912	2,233,586	Page	2,229,519	1,152,420	3,381,939
Franklin	4,441,545	2,960,708	7,402,253	Patrick	1,610,103	617,349	2,227,452
Frederick	6,357,433	4,646,582	11,004,015	Pittsylvania	6,651,020	1,564,396	8,215,416
Giles	1,671,011	1,123,468	2,794,478	Powhatan	2,085,834	782,574	2,868,408

Table 3.3 continued
Sales Tax Distribution by Locality, FY 2000

County	Share of State Tax	Local Option	Total Amount	City	Share of State Tax	Local Option	Total Amount
Prince Edward	\$1,809,781	\$2,160,749	\$3,970,530	Covington	\$520,999	\$1,129,467	\$1,650,465
Prince George	3,402,558	928,464	4,331,023	Danville	5,907,425	6,724,837	12,632,262
Prince William	31,013,496	29,120,554	60,134,051	Emporia	614,463	1,068,698	1,683,161
Pulaski	3,461,270	2,649,788	6,111,058	Fairfax	1,717,070	8,779,790	10,496,860
Rappahannock	791,831	296,730	1,088,561	Falls Church	994,219	3,112,296	4,106,515
Richmond	795,562	1,503,862	2,299,424	Franklin	956,994	1,242,743	2,199,737
Roanoke	9,179,289	6,972,913	16,152,202	Fredericksburg	1,764,054	6,635,897	8,399,950
Rockbridge	1,872,180	1,646,352	3,518,532	Galax	575,300	1,857,445	2,432,745
Rockingham	7,300,357	3,505,434	10,805,791	Hampton	16,641,599	11,739,752	28,381,351
Russell	3,473,474	1,206,404	4,679,877	Harrisonburg	2,210,891	8,344,090	10,554,981
Scott	2,598,328	1,194,477	3,792,804	Hopewell	2,395,807	1,631,217	4,027,024
Shenandoah	3,476,885	2,486,775	5,963,660	Lexington	380,654	669,481	1,050,136
Smyth	3,397,813	1,931,945	5,329,758	Lynchburg	7,064,452	10,599,325	17,663,777
Southampton	2,182,041	351,961	2,534,001	Manassas	3,805,493	4,315,718	8,121,211
Spotsylvania	9,976,831	9,046,876	19,023,707	Manassas Park	1,107,645	1,324,732	2,432,378
Stafford	11,753,021	5,036,971	16,789,992	Martinsville	1,842,291	1,999,505	3,841,796
Surry	738,605	135,775	874,380	Newport News	22,766,935	16,021,604	38,788,539
Sussex	996,931	518,488	1,515,419	Norfolk	25,662,688	24,087,137	49,749,825
Tazewell	4,631,581	4,361,783	8,993,364	Norton	517,466	1,246,650	1,764,116
Warren	3,198,730	2,063,807	5,262,537	Petersburg	3,570,931	2,882,606	6,453,538
Washington	5,224,258	4,836,224	10,060,482	Poquoson	1,455,125	341,951	1,797,076
Westmoreland	1,703,338	643,703	2,347,040	Portsmouth	11,342,704	4,534,912	15,877,617
Wise	4,545,225	2,635,105	7,180,330	Radford	861,901	809,856	1,671,758
Wythe	2,810,755	2,546,001	5,356,757	Richmond	18,814,514	24,593,822	43,408,336
York	6,863,625	4,845,907	11,709,532	Roanoke	8,715,825	17,447,709	26,163,535
Total Counties	\$481,992,656	\$453,504,680	\$935,497,336	Salem	2,360,012	4,675,490	7,035,501
				Staunton	1,995,993	3,311,344	5,307,337
				Suffolk	7,831,504	3,763,411	11,594,915
				Virginia Beach	49,084,441	38,091,632	87,176,072
				Waynesboro	1,836,510	2,656,120	4,492,630
				Williamsburg	474,434	3,817,614	4,292,048
				Winchester	2,176,614	7,486,352	9,662,966
				Total Cities	\$248,746,676	\$287,521,086	\$536,267,762
				Total Counties	\$481,992,656	\$453,504,680	\$935,497,336
				Aggregate	\$730,739,332	\$741,025,766	\$1,471,765,099

Table 3.4
Virginia Motor Fuel Sales Tax Revenue Collections by Locality

Deposits of July through June

Locality	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
Arlington County	\$1,460,697	\$1,605,168	\$1,561,366	\$1,451,085	\$1,824,694
Fairfax County	8,550,974	9,442,156	8,644,735	8,003,912	10,147,126
Loudoun County	1,509,029	1,743,297	1,695,063	1,777,522	2,578,247
Alexandria City	1,139,202	1,312,408	1,184,801	1,166,180	1,461,740
Fairfax City	724,365	799,703	698,577	626,097	853,483
Falls Church City	269,374	317,560	283,563	269,630	339,615
Northern Virginia Transportation Commission	\$13,653,641	\$15,220,293	\$14,068,105	\$13,294,426	\$17,204,905
Prince William County	3,200,583	3,459,853	3,193,846	3,089,697	4,036,162
Stafford County	1,145,417	1,260,121	1,122,932	1,007,505	1,481,823
Fredericksburg City	597,263	545,684	445,877	523,424	602,964
Manassas City	577,047	650,434	594,907	493,387	821,593
Manassas Park City	124,362	153,193	90,460	84,605	283,055
Potomac and Rappahannock Transportation Commission	\$5,644,672	\$6,069,285	\$5,448,021	\$5,198,619	\$7,225,597
Aggregate	\$19,298,313	\$21,289,578	\$19,516,126	\$18,493,045	\$24,430,502

Motor Fuel Sales Tax Revenue

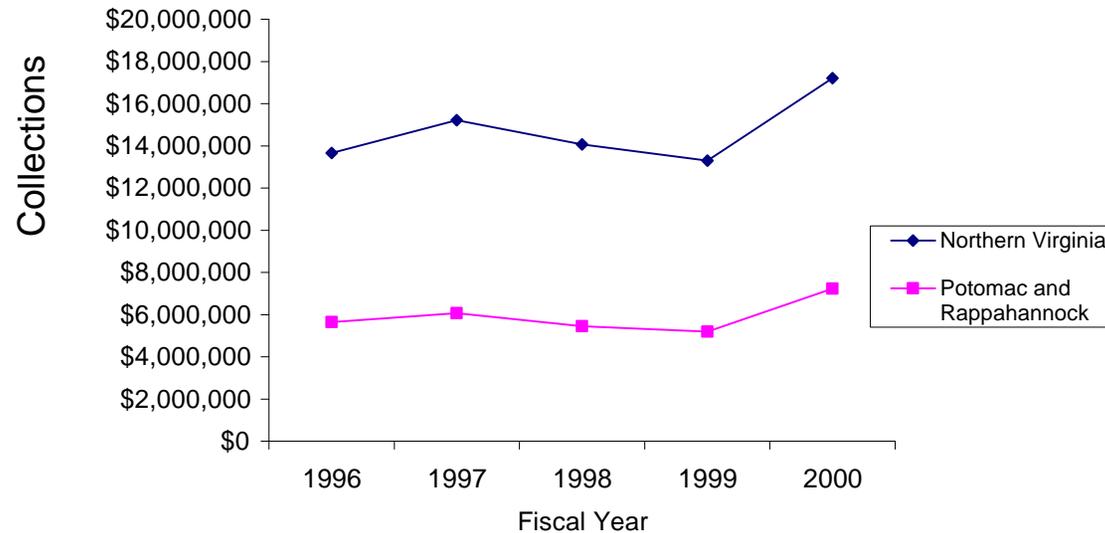


Table 4.1
Aircraft and Watercraft Sales and Use Tax
 Net Revenue Collections

Fiscal Year	Aircraft	Watercraft
1989	\$1,602,500	\$3,457,800
1990	1,844,000	2,909,000
1991	2,691,200	2,293,400
1992	1,746,700	2,178,200
1993	2,674,800	2,310,600
1994	2,688,200	2,864,700
1995	3,153,000	3,000,000
1996	3,021,000	3,506,000
1997	1,986,000	3,259,000
1998	3,549,000	3,704,000
1999	4,958,000	5,122,000
2000	4,083,000	5,409,000

The sales and use tax rate for aircraft is 2 percent of the sales price.
 The sales and use tax rate for watercraft is 2 percent of the purchase price.

Table 4.2
Estate Tax
 Net Revenue Collections

Fiscal Year	Collections
1989	\$44,678,500
1990	63,062,400
1991	46,882,800
1992	48,790,900
1993	47,895,000
1994	82,996,000
1995	77,676,000
1996	69,398,000
1997	92,163,000
1998	122,304,000
1999	154,079,000
2000	150,121,000

The estate tax is equal to the credit for State Death Taxes allowable under federal estate tax laws.

Table 4.3
Miscellaneous Taxes
 Net Revenue Collections

Fiscal Year	Recordation, Deeds	Suits and Wills	Tobacco Excise	Egg Promotion	Forest Products	Peanut Excise	Soybean
1989	\$98,166,900	\$3,012,900	\$16,534,700	\$180,500	\$1,387,700	\$289,000	\$127,700
1990	88,272,400	3,375,300	16,174,000	180,100	1,458,900	259,300	157,200
1991	68,620,500	3,241,000	15,293,500	182,800	1,395,400	311,800	274,300
1992	80,222,300	3,434,700	15,151,900	187,200	1,368,900	292,900	354,600
1993	96,081,000	3,499,900	14,788,900	199,700	1,533,900	233,300	438,200
1994	111,244,200	3,681,800	14,881,000	183,700	1,650,800	169,500	379,000
1995	81,274,100	3,432,900	15,811,000	161,000	1,774,000	300,000	363,000
1996	91,381,000	4,098,000	15,950,000	149,000	1,650,000	307,000	415,000
1997	98,693,000	4,747,000	16,035,000	141,000	1,707,000	318,000	539,000
1998	122,325,000	4,491,000	15,728,000	172,000	1,921,000	277,000	331,000
1999	152,447,000	5,425,000	15,376,000	144,000	1,805,000	312,000	305,000
2000	141,332,000	4,957,000	15,208,000	160,000	1,906,000	317,000	279,000

The recordation tax is 15 cents on every \$100 value of property conveyed. Localities may impose a tax equal to one-third of the state tax.
 The state tax on deeds is 50 cents per \$500. The tax on suits is \$5 for debts under \$50,000, \$15 for debts of \$50,001 to \$100,000, and \$25 for debts over \$100,000.
 The tax on wills is 10 cents per \$100, or fraction of \$100, for estates exceeding \$5,000, including the first \$5,000. There is no tax on estates not exceeding \$5,000.
 The tobacco tax is 1.25 mills per cigarette. Localities may impose additional levies. The peanut tax is 10 cents per 100 pounds.
 The egg excise tax is 5 cents per 30 dozen cases for shell eggs, and 11 cents per 100 pounds of liquid eggs.
 The soybean assessment rate is one-half of one percent of the net market value per bushel.

Table 4.4**Bank Franchise Tax Assessment Statement - Taxable Year 1999**

Assessment Items	Counties	Cities	Total
Total capital value based on capital, surplus, and undivided profits	\$4,986,534,952	\$77,720,555,434	\$82,707,090,386
Capital before Virginia modifications	4,728,998,718	51,955,687,555	56,684,686,273
Capital attributable to Virginia	3,449,860,675	5,040,640,489	8,490,501,164
Deductions of assessed value of real estate otherwise taxed in this state	426,475,702	1,155,401,535	1,581,877,237
Deductions of book value of tangible personal property otherwise taxed in this state	952,973	236,756,454	237,709,427
Reserve for loan losses included in undivided profits or capital reserves	217,830,032	2,954,582,050	3,172,412,082
Other Additions	1,323,000	20,970,000	22,293,000
Other deductions: (Total)	476,689,266	28,740,419,929	29,217,109,195
(a) U. S. obligations	375,588,444	3,554,130,324	3,929,718,768
(b) Retained earnings and surplus of non-banking subsidiaries	101,100,822	15,912,754,867	16,013,855,689
(c) Miscellaneous deductions	0	9,273,534,738	9,273,534,738
Net taxable capital	\$3,022,432,000	\$3,648,482,500	\$6,670,914,500
Total Tax Assessment	\$30,224,320	\$36,484,825	\$66,709,145
Local Tax Credit (Local Tax Assessment)	24,179,456	29,187,860	53,367,316
State Tax Credits			
Neighborhood Assistance Act Credit	76,495	70,961	147,456
Major Business Facility Job Tax Credit	0	0	0
Enterprise Zone Credit	0	0	0
Historic Rehabilitation Tax Credit	0	890,394	890,394
Total State Tax Assessment	\$5,968,369	\$6,335,610	\$12,303,979
Total state tax assessed is net of local and state tax credits			
Total state tax assessed includes taxes from foreign branches			
Some columns may not match totals due to rounding			

Table 4.5**Bank Franchise Tax Net Revenue Collections**

Tax on net taxable capital of banks and trust companies is \$1 per \$100 of taxable value on January 1 of each year, with proration for new banks
Any county, city, or town may impose a tax not to exceed 80 percent of the state rate of taxation, with a credit allowed against the state tax

Fiscal Year	State Taxes
1994	\$5,935,000
1995	7,484,000
1996	8,401,000
1997	8,804,000
1998	8,435,000
1999	13,339,000
2000	12,304,000

Table 4.6**Recordation Tax and Deeds of Conveyance Revenue Collections**

The state recordation tax rate is 15 cents on every \$100 or fraction thereof of the consideration or the actual value of the property conveyed, whichever is greater. The rate of the tax, when the consideration or value exceeds \$100, is 50 cents for each \$500 or fraction thereof. Localities may impose an additional tax equal to one-third of the state tax. The state tax on deeds (grantor's tax) is 50 cents per \$500, and revenues are shared between the state and the locality.

County	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
Accomack	\$219,552	\$232,117	\$252,289	\$333,762	\$331,297
Albemarle	1,371,516	1,546,230	1,810,046	2,245,804	2,145,385
Alleghany	85,324	83,560	91,291	113,056	83,153
Amelia	84,600	96,911	121,006	174,086	153,481
Amherst	204,036	219,956	247,131	296,763	281,203
Appomattox	84,904	83,167	93,184	117,946	105,456
Arlington	3,446,361	4,144,677	4,779,920	6,496,867	5,325,754
Augusta	505,890	602,896	757,744	944,102	833,380
Bath	38,518	31,616	44,812	53,241	100,414
Bedford	733,817	743,771	884,080	1,141,239	1,092,446
Bland	26,481	32,217	27,220	42,938	38,845
Botetourt	367,423	411,833	473,504	530,005	508,774
Brunswick	82,335	134,414	101,133	128,432	136,598
Buchanan	160,402	59,165	55,001	68,548	65,515
Buckingham	69,067	77,144	91,402	109,615	107,839
Campbell	341,478	355,853	422,102	568,822	410,832
Caroline	172,956	163,727	234,935	245,801	277,854
Carroll	148,667	146,081	194,377	259,994	223,864
Charles City	47,784	56,543	57,983	77,242	109,753
Charlotte	68,843	72,844	79,773	78,819	95,071
Chesterfield	3,810,642	3,945,500	4,908,316	6,354,386	5,216,709
Clarke	175,701	165,798	213,974	277,712	285,216
Craig	30,582	30,890	34,085	48,364	36,078
Culpeper	358,466	436,216	558,984	590,924	536,796
Cumberland	51,926	63,232	78,453	120,106	88,823
Dickenson	48,630	36,003	34,905	44,858	39,184
Dinwiddie	154,687	190,340	232,346	285,363	252,323
Essex	77,854	80,074	106,781	107,695	134,125
Fairfax	21,755,083	23,397,096	29,110,178	37,912,358	34,629,765
Fauquier	922,594	936,978	1,317,470	1,582,671	1,493,890
Floyd	67,508	82,453	96,033	129,789	132,782
Fluvanna	209,289	250,663	275,354	342,618	369,454
Franklin	500,970	506,744	675,542	849,176	745,130
Frederick	669,011	751,520	975,342	1,117,430	1,169,256
Giles	73,317	93,810	97,484	134,215	115,930
Gloucester	317,636	357,739	417,779	491,353	431,975
Goochland	298,063	356,299	407,217	501,128	560,271
Grayson	108,421	92,471	99,841	125,504	169,139
Greene	147,699	159,060	230,092	250,333	247,615
Greensville	41,802	41,598	46,917	56,154	61,963

Table 4.6 continued
Recordation Tax and Deeds of Conveyance Revenue Collections

County	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
Halifax	\$241,346	\$406,525	\$249,114	\$312,409	\$266,735
Hanover	1,346,335	1,439,027	2,001,262	2,136,849	1,921,918
Henrico	4,221,642	4,519,747	5,393,800	6,990,110	5,951,156
Henry	318,589	369,428	382,383	543,295	349,270
Highland	22,024	29,714	27,446	35,937	23,434
Isle of Wight	347,864	317,835	423,419	495,070	489,756
James City	1,169,091	1,418,825	1,604,545	1,911,911	2,040,941
King and Queen	47,920	53,183	56,427	69,291	126,298
King George	141,946	170,265	258,217	292,826	215,214
King William	115,325	233,166	210,374	191,970	247,603
Lancaster	123,999	153,746	227,520	278,712	269,264
Lee	64,938	78,241	92,554	95,585	119,553
Loudoun	4,649,915	4,915,448	6,901,623	9,685,824	11,176,111
Louisa	251,587	270,756	351,858	380,700	468,403
Lunenburg	57,225	75,920	69,170	83,050	83,630
Madison	106,694	108,719	119,725	152,447	139,477
Mathews	111,191	102,572	154,525	149,312	166,363
Mecklenburg	199,099	224,901	289,810	345,114	356,182
Middlesex	133,103	159,422	175,116	197,414	227,771
Montgomery	661,571	744,683	914,546	1,068,246	979,624
Nelson	205,958	198,541	250,724	268,396	284,457
New Kent	167,154	234,520	246,022	228,126	236,130
Northampton	72,779	98,484	116,381	161,529	198,678
Northumberland	143,309	173,639	200,822	258,472	234,070
Nottoway	61,506	75,628	92,607	109,147	114,165
Orange	279,565	320,077	333,125	447,547	468,081
Page	136,060	139,715	170,233	195,455	180,189
Patrick	110,903	112,074	124,921	167,737	138,076
Pittsylvania	355,501	330,775	429,227	503,531	404,080
Powhatan	300,920	328,169	374,237	430,959	402,004
Prince Edward	98,979	103,989	127,974	147,208	164,443
Prince George	238,157	226,411	316,879	447,878	392,989
Prince William	4,438,962	4,932,299	6,237,344	7,705,454	7,990,189
Pulaski	191,749	213,826	274,985	349,458	372,061
Rappahannock	75,847	82,782	121,291	170,604	169,493
Richmond	39,143	50,658	60,250	88,206	90,457
Roanoke	1,141,324	1,164,884	1,392,990	1,574,219	1,458,241
Rockbridge	177,926	210,174	209,098	314,424	262,417
Rockingham	673,208	730,416	952,610	997,716	985,893
Russell	95,695	101,538	104,427	169,737	133,933

Table 4.6 continued
Recordation Tax and Deeds of Conveyance Revenue Collections

County	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
Scott	\$69,447	\$86,087	\$89,348	\$120,300	\$119,398
Shenandoah	318,025	314,939	410,389	535,995	467,416
Smyth	122,019	165,370	169,921	180,011	202,741
Southampton	121,956	115,108	138,041	151,444	122,984
Spotsylvania	1,416,174	1,529,496	1,940,011	2,473,105	2,301,323
Stafford	1,521,368	1,610,439	1,989,748	2,348,069	2,133,179
Surry	49,275	41,174	47,376	57,986	46,733
Sussex	67,688	70,895	60,056	74,444	66,931
Tazewell	239,413	280,995	241,982	305,585	334,441
Warren	322,810	343,491	393,899	477,875	488,972
Washington	410,962	450,131	471,895	608,284	540,969
Westmoreland	129,736	153,818	191,364	222,767	194,996
Wise	113,181	124,205	176,916	191,427	170,086
Wythe	171,524	191,683	208,001	288,729	223,392
York	889,361	908,431	1,207,148	1,347,575	1,205,235
Total Counties	67,378,824	73,276,197	90,511,702	114,884,685	108,060,885

City	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
Alexandria	\$2,163,538	\$2,593,196	\$3,333,883	\$5,121,193	\$4,268,682
Bedford	56,102	51,248	61,740	70,432	53,612
Bristol	149,028	178,355	183,060	299,547	240,419
Buena Vista	29,429	38,237	44,504	48,565	52,352
Charlottesville	383,061	379,326	462,770	591,860	578,570
Chesapeake	2,692,323	2,807,087	3,372,356	4,122,755	3,571,028
Clifton Forge	13,960	17,944	20,987	22,108	22,561
Colonial Heights	155,577	177,718	236,008	284,898	220,740
Covington	23,217	32,600	47,964	69,711	39,991
Danville	332,041	286,856	394,696	369,860	347,158
Emporia	39,247	33,241	29,896	79,385	56,794
Fairfax	251,371	255,993	256,255	140,902	421,670
Falls Church	184,859	158,859	323,193	366,204	272,662
Franklin	50,105	53,279	63,970	107,545	94,245
Fredericksburg	227,291	330,880	287,883	341,133	380,331
Galax	46,203	50,417	61,224	74,184	80,315
Hampton	1,144,672	1,164,897	1,326,911	1,514,125	1,152,396
Harrisonburg	329,178	340,442	678,244	518,995	525,775
Hopewell	187,438	138,667	183,116	175,628	135,380
Lexington	39,125	51,352	67,940	74,876	67,212

Table 4.6 continued
Recordation Tax and Deeds of Conveyance Revenue Collections

City	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000
Lynchburg	\$494,712	\$644,969	\$695,217	\$718,076	\$781,182
Manassas	546,663	405,006	376,354	308,906	292,499
Manassas Park	142,118	147,334	175,641	127,731	153,381
Martinsville	86,760	91,923	117,258	216,804	126,664
Newport News	1,514,157	1,458,979	1,900,938	2,209,509	1,445,134
Norfolk	1,600,722	1,823,322	2,142,663	2,691,771	2,205,748
Norton	22,868	22,807	17,836	27,359	33,641
Petersburg	184,495	204,080	211,593	281,042	298,840
Poquoson	121,873	131,872	144,795	190,045	180,901
Portsmouth	639,459	694,332	945,690	1,089,715	928,906
Radford	88,460	104,718	99,529	151,869	116,331
Richmond	1,765,815	2,097,816	2,869,060	2,647,500	2,742,295
Roanoke	764,251	949,574	1,208,267	1,281,535	1,240,066
Salem	245,401	291,216	315,442	333,403	290,288
Staunton	177,946	211,520	340,219	305,254	259,012
Suffolk	796,975	829,621	891,177	1,375,174	1,133,908
Virginia Beach	5,719,754	5,643,141	7,218,519	8,381,681	7,633,522
Waynesboro	183,092	170,380	193,488	217,326	234,194
Williamsburg	170,771	176,703	210,850	258,973	235,962
Winchester	278,343	267,628	316,700	390,778	428,271
Total Cities	\$24,042,400	\$25,507,534	\$31,827,835	\$37,598,357	33,342,636
Total Counties	\$67,378,824	\$73,276,197	\$90,511,702	\$114,884,685	\$108,060,885
Aggregate	\$91,421,224	\$98,783,732	\$122,339,538	\$152,483,042	\$141,403,521

The tax is deposited into the state General Fund. Beginning in January 1994, the Department of Accounts distributes \$10 million per quarter of the state revenue from the recordation tax and the grantor's tax back to the localities, or for certain localities, deposits revenues into the Northern Virginia Transportation Fund.

Table 5.1

Assessed Values, Levies Assessed, and Average Tax Rates

Tax Year	Real Estate Taxable	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed Values						
* 1992	\$293,656,162,519	\$24,117,089,959	\$5,126,109,897	\$429,732,157	\$20,366,241,546	\$343,695,336,078
* 1993	297,316,413,184	26,228,389,643	5,379,318,145	457,746,682	21,604,738,960	350,986,606,614
* 1994	304,193,415,580	30,672,512,153	5,801,343,825	491,486,965	22,246,839,439	363,405,597,962
* 1995	314,762,613,711	35,778,398,772	6,173,666,397	602,766,477	22,933,155,932	380,250,601,289
* 1996	326,244,133,064	39,407,360,347	6,943,053,463	619,419,617	23,301,462,481	396,515,428,972
* 1997	340,575,933,456	41,440,045,808	7,378,914,817	636,001,597	23,958,533,524	413,989,429,202
* 1998	357,933,576,243	44,192,544,427	8,372,295,368	677,016,100	24,278,814,303	435,454,246,441
1999	377,609,745,833	47,746,947,423	9,177,732,121	736,112,916	25,459,493,264	460,730,031,557
Levies Assessed						
* 1992	\$2,959,521,406	\$871,055,810	\$125,470,824	\$7,159,605	\$185,707,889	\$4,148,915,534
* 1993	3,022,099,530	933,498,169	129,600,226	7,657,544	198,569,458	4,291,424,927
* 1994	3,092,197,008	1,059,094,748	141,183,093	7,985,343	201,148,122	4,501,608,314
* 1995	3,200,438,551	1,216,178,045	145,517,252	9,581,328	206,361,094	4,778,076,270
* 1996	3,376,183,301	1,342,735,862	152,035,041	9,019,914	212,959,796	5,092,933,914
* 1997	3,522,144,461	1,398,416,289	161,385,485	9,185,760	219,566,825	5,310,698,820
* 1998	3,713,078,612	1,485,891,746	173,136,750	9,708,163	216,199,619	5,598,014,890
1999	3,934,599,496	1,595,348,355	191,563,304	9,905,240	236,436,942	5,967,853,337
Average Tax Rates per \$100 of Assessed Value						
1992	\$1.01	\$3.61	\$2.45	\$1.67	\$0.91	\$1.21
1993	1.02	3.56	2.41	1.67	0.92	1.22
1994	1.02	3.45	2.43	1.62	0.90	1.24
1995	1.02	3.40	2.36	1.59	0.90	1.26
1996	1.03	3.41	2.19	1.46	0.91	1.28
1997	1.03	3.37	2.19	1.44	0.92	1.28
1998	1.04	3.36	2.07	1.43	0.89	1.29
1999	1.04	3.34	2.09	1.35	0.93	1.30

* Data in these years was revised to reflect corrections to data made by local Commissioners of the Revenue and Assessors. Average Tax Rate is the aggregate levy for all counties and cities divided by the aggregate assessed value for all counties and cities.

Table 5.2

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 1999

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$559,430,000	\$507,690,200	\$727,801,878	\$1,287,231,878	\$1,235,492,078	\$9,116,426	1999
Albemarle	2,519,877,240	1,758,092,840	3,962,834,900	6,482,712,140	5,720,927,740	41,190,680	1999
Alleghany	105,842,800	92,461,900	392,532,100	498,374,900	484,994,000	3,685,954	1999
Amelia	207,864,565	169,622,310	247,529,780	455,394,345	417,152,090	2,502,913	1999
Amherst	323,397,800	277,365,300	730,151,300	1,053,549,100	1,007,516,600	5,541,341	1999
Appomattox	172,804,600	172,804,600	304,902,550	477,707,150	477,707,150	2,627,389	1999
Arlington	6,468,488,800	6,468,488,800	13,518,953,800	19,987,442,600	19,987,442,600	199,474,677	1999
Augusta	1,119,122,200	848,325,030	2,087,580,000	3,206,702,200	2,935,905,030	17,028,249	1999
Bath	185,060,500	185,060,500	237,748,000	422,808,500	422,808,500	2,114,043	1999/2000
Bedford	1,175,599,500	919,795,300	2,193,798,380	3,369,397,880	3,113,593,680	18,370,203	1999
Bland	95,070,500	66,317,500	106,287,600	201,358,100	172,605,100	1,190,975	1999
Botetourt	614,766,971	465,049,009	1,111,053,300	1,725,820,271	1,576,102,309	11,032,716	1999
Brunswick	241,999,800	241,999,800	257,899,639	499,899,439	499,899,439	2,949,415	1999
Buchanan	490,900,495	490,900,495	441,192,461	932,092,956	932,092,956	5,499,348	1999
Buckingham	252,081,000	252,081,000	260,331,700	512,412,700	512,412,700	2,459,581	1999
Campbell	484,675,211	410,665,508	1,303,203,802	1,787,879,013	1,713,869,310	8,740,733	1999
Caroline	411,467,933	338,345,873	579,471,300	990,939,233	917,817,173	6,516,501	1999
Carroll	368,309,000	368,309,000	614,508,600	982,817,600	982,817,600	6,093,469	1999
Charles City	161,793,945	161,793,945	162,323,591	324,117,536	324,117,536	2,528,117	1999
Charlotte	198,234,530	198,234,530	252,336,030	450,570,560	450,570,560	2,928,731	1999
Chesterfield	3,563,843,354	3,449,880,446	9,458,410,800	13,022,254,154	12,908,291,246	139,409,545	1999
Clarke	440,237,573	276,677,055	499,658,606	939,896,179	776,335,661	7,142,288	1999
Craig	75,265,000	75,264,900	100,460,700	175,725,700	175,725,600	1,088,866	1999
Culpeper	690,022,900	528,582,400	1,113,921,900	1,803,944,800	1,642,504,300	12,154,532	1999
Cumberland	171,141,911	171,141,911	215,485,361	386,627,272	386,627,272	2,165,113	1999
Dickenson	258,912,460	258,912,460	305,881,973	564,794,433	564,794,433	3,671,164	1999
Dinwiddie	354,510,706	323,196,556	631,243,400	985,754,106	954,439,956	7,062,856	1999
Essex	267,804,000	267,804,000	386,778,870	654,582,870	654,582,870	3,403,830	1999
Fairfax	26,937,115,495	26,844,834,960	53,747,309,090	80,684,424,585	80,592,144,050	1,019,709,231	1999
Fauquier	2,238,631,200	1,441,518,000	2,309,027,200	4,547,658,400	3,750,545,200	39,755,779	1999
Floyd	225,911,500	208,195,900	287,828,600	513,740,100	496,024,500	3,447,398	1999
Fluvanna	364,382,300	266,810,235	604,844,400	969,226,700	871,654,635	5,578,589	1999
Franklin	918,400,918	811,993,342	1,423,180,877	2,341,581,795	2,235,174,219	12,293,448	1999
Frederick	1,264,129,134	1,030,693,064	1,913,122,866	3,177,252,000	2,943,815,930	17,368,508	1999
Giles	164,091,300	137,935,000	412,131,700	576,223,000	550,066,700	3,245,394	1999
Gloucester	688,037,540	627,636,160	1,032,112,500	1,720,150,040	1,659,748,660	15,103,713	1999
Goochland	741,335,997	591,406,756	779,867,686	1,521,203,683	1,371,274,442	12,341,469	1999
Grayson	195,511,158	195,511,158	262,545,908	458,057,066	458,057,066	3,252,205	1999
Greene	262,221,500	180,304,460	434,637,300	696,858,800	614,941,760	4,673,557	1999
Greensville	141,881,710	141,881,710	173,466,330	315,348,040	315,348,040	1,923,623	1999

Table 5.2 continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 1999

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Halifax	\$510,365,063	\$510,365,063	\$939,165,195	\$1,449,530,258	\$1,449,530,258	\$4,493,547	1999
Hanover	1,918,308,400	1,614,080,205	3,553,121,500	5,471,429,900	5,167,201,705	37,716,046	1999
Henrico	4,089,172,650	4,013,378,750	10,182,204,550	14,271,377,200	14,195,583,300	133,525,678	1999
Henry	412,951,300	403,139,100	1,361,051,000	1,774,002,300	1,764,190,100	10,585,612	1999
Highland	113,271,500	113,271,500	83,107,500	196,379,000	196,379,000	1,178,274	1999
Isle of Wight	593,526,899	475,975,623	1,008,851,500	1,602,378,399	1,484,827,123	10,690,755	1999/2000
James City	1,414,185,500	1,358,320,400	2,827,119,600	4,241,305,100	4,185,440,000	36,413,415	1999/2000
King and Queen	177,066,100	177,066,100	151,361,700	328,427,800	328,427,800	2,298,994	1999
King George	335,620,700	273,105,700	524,482,000	860,102,700	797,587,700	5,981,908	1999
King William	252,247,700	190,088,701	416,227,200	668,474,900	606,315,901	3,861,874	1999
Lancaster	462,875,300	457,652,775	609,537,181	1,072,412,481	1,067,189,956	5,442,669	1999
Lee	180,935,532	180,935,532	357,716,283	538,651,815	538,651,815	3,501,287	1999
Loudoun	5,807,583,200	4,973,211,860	8,339,723,900	14,147,307,100	13,312,935,760	147,773,586	1999
Louisa	646,774,500	489,351,900	822,823,100	1,469,597,600	1,312,175,000	8,791,573	1999
Lunenburg	169,999,250	169,999,250	209,501,850	379,501,100	379,501,100	1,897,506	1999
Madison	306,650,600	206,016,300	399,057,700	705,708,300	605,074,000	3,932,981	1999
Mathews	261,338,800	261,338,800	410,355,699	671,694,499	671,694,499	4,903,370	1999
Mecklenburg	584,315,193	584,315,193	893,471,769	1,477,786,962	1,477,786,962	5,172,263	1999
Middlesex	374,912,700	346,560,000	467,734,300	842,647,000	814,294,300	4,233,598	1999
Montgomery	816,815,400	734,003,710	2,185,942,700	3,002,758,100	2,919,946,410	18,395,663	1999
Nelson	456,673,000	369,806,936	700,873,858	1,157,546,858	1,070,680,794	7,173,561	1999
New Kent	299,242,304	280,511,404	490,484,776	789,727,080	770,996,180	6,322,169	1999
Northampton	377,362,100	371,757,100	366,628,300	743,990,400	738,385,400	4,485,144	1999
Northumberland	533,682,958	475,212,613	507,899,733	1,041,582,691	983,112,346	5,505,430	1999
Nottoway	143,842,442	139,848,639	249,596,159	393,438,601	389,444,798	2,570,336	1999
Orange	520,691,774	453,368,429	959,551,400	1,480,243,174	1,412,919,829	9,890,439	1999
Page	305,536,900	196,247,732	638,829,300	944,366,200	835,077,032	4,509,248	1999
Patrick	236,421,500	236,421,500	409,964,100	646,385,600	646,385,600	3,361,205	1999
Pittsylvania	670,641,500	549,701,600	1,325,907,100	1,996,548,600	1,875,608,700	9,002,922	1999
Powhatan	465,071,600	366,468,200	706,975,900	1,172,047,500	1,073,444,100	8,480,208	1999
Prince Edward	209,551,985	204,596,475	404,966,564	614,518,549	609,563,039	3,596,422	1999
Prince George	372,490,400	304,622,990	756,875,600	1,129,366,000	1,061,498,590	9,553,485	1999
Prince William	5,277,492,500	5,026,298,000	9,191,563,800	14,469,056,300	14,217,861,800	193,362,920	1999
Pulaski	324,522,500	278,651,000	909,662,200	1,234,184,700	1,188,313,200	7,360,545	1999
Rappahannock	454,516,600	198,924,000	361,883,000	816,399,600	560,807,000	4,542,537	1999
Richmond	153,327,590	144,176,290	233,880,720	387,208,310	378,057,010	1,890,285	1999
Roanoke	1,031,386,400	948,745,000	3,224,052,700	4,255,439,100	4,172,797,700	47,152,614	1999
Rockbridge	383,106,662	295,146,662	660,611,700	1,043,718,362	955,758,362	6,018,797	1999
Rockingham	1,004,531,300	800,171,880	2,180,969,604	3,185,500,904	2,981,141,484	20,271,762	1999
Russell	301,004,759	241,390,749	421,135,343	722,140,102	662,526,092	4,240,167	1999

Table 5.2 continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 1999

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Scott	\$235,763,678	\$235,763,678	\$376,105,876	\$611,869,554	\$611,869,554	\$3,671,217	1999
Shenandoah	687,844,000	570,874,600	1,216,726,900	1,904,570,900	1,787,601,500	10,903,615	1999
Smyth	264,810,307	229,907,698	649,649,255	914,459,562	879,556,953	6,596,677	1999
Southampton	324,346,400	324,346,400	407,679,700	732,026,100	732,026,100	4,465,359	1999
Spotsylvania	1,606,434,100	1,450,022,772	3,059,052,700	4,665,486,800	4,509,075,472	45,992,561	1999
Stafford	1,682,225,400	1,455,773,100	3,165,617,300	4,847,842,700	4,621,390,400	49,911,016	1999
Surry	216,682,500	216,682,500	175,516,723	392,199,223	392,199,223	2,666,955	1999
Sussex	203,190,886	203,190,886	180,957,929	384,148,815	384,148,815	2,304,893	1999
Tazewell	374,167,500	343,564,200	880,391,100	1,254,558,600	1,223,955,300	6,854,239	1999
Warren	541,000,500	446,259,200	1,047,848,500	1,588,849,000	1,494,107,700	10,979,986	1999
Washington	621,838,206	476,993,300	1,248,678,900	1,870,517,106	1,725,672,200	11,304,772	1999
Westmoreland	381,097,910	326,170,620	560,171,880	941,269,790	886,342,500	5,672,592	1999
Wise	335,869,369	335,869,369	698,624,800	1,034,494,169	1,034,494,169	5,379,370	1999
Wythe	315,245,800	272,421,288	642,748,800	957,994,600	915,170,088	5,948,606	1999
York	1,250,639,900	1,194,819,200	2,093,739,900	3,344,379,800	3,288,559,100	28,281,608	1999
Total Counties	\$98,111,344,563	\$89,720,486,385	\$182,432,735,125	\$280,544,079,688	\$272,153,221,510	\$2,677,396,830	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$3,577,826,560	\$3,577,826,560	\$7,963,549,440	\$11,541,376,000	\$11,541,376,000	\$128,109,274	1999
Bedford	49,179,900	49,179,900	221,944,600	271,124,500	271,124,500	2,060,546	1999/2000
Bristol	120,003,600	120,003,660	460,054,000	580,057,600	580,057,660	6,416,240	1999
Buena Vista	33,269,395	32,716,145	169,277,125	202,546,520	201,993,270	1,797,740	1999/2000
Charlottesville	434,877,000	434,877,000	1,551,208,000	1,986,085,000	1,986,085,000	22,045,544	1999
Chesapeake	3,020,729,534	3,020,729,534	6,281,641,900	9,302,371,434	9,302,371,434	117,742,362	1999/2000
Clifton Forge	12,438,200	12,438,200	84,139,780	96,577,980	96,577,980	1,178,251	1999/2000
Colonial Heights	233,193,100	233,193,100	608,591,680	841,784,780	841,784,780	10,101,417	1999
Covington	37,236,400	37,236,400	182,013,600	219,250,000	219,250,000	1,556,765	1999/2000
Danville	234,617,900	233,200,300	1,295,158,800	1,529,776,700	1,528,359,100	12,417,949	1999/2000
Emporia	45,235,100	45,235,100	162,412,300	207,647,400	207,647,400	1,744,238	1999
Fairfax	744,949,433	744,949,433	1,276,687,720	2,021,637,153	2,021,637,153	20,216,372	1999
Falls Church	606,555,600	606,555,600	546,850,100	1,153,405,700	1,153,405,700	12,687,463	1999
Franklin	72,261,000	69,949,595	266,078,400	338,339,400	336,027,995	3,081,806	1999/2000
Fredericksburg	399,603,200	389,454,700	822,293,600	1,221,896,800	1,211,748,300	13,692,756	1999/2000
Galax	42,614,785	42,614,785	183,047,131	225,661,916	225,661,916	1,782,729	1999
Hampton	1,349,549,088	1,336,677,088	3,763,573,664	5,113,122,752	5,100,250,752	63,753,134	1999/2000
Harrisonburg	464,827,640	435,854,500	1,158,235,300	1,623,062,940	1,594,089,800	9,883,357	1999
Hopewell	141,548,600	141,548,600	635,294,900	776,843,500	776,843,500	8,856,016	1999
Lexington	65,322,100	65,322,100	203,408,600	268,730,700	268,730,700	1,988,607	1999/2000

Table 5.2 continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 1999

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Lynchburg	\$410,846,625	\$403,079,225	\$2,046,341,400	\$2,457,188,025	\$2,449,420,625	\$27,188,586	1999/2000
Manassas	668,454,900	658,619,700	1,380,869,900	2,049,324,800	2,039,489,600	25,289,671	1999
Manassas Park	140,571,700	140,571,700	278,375,800	418,947,500	418,947,500	6,032,844	1999
Martinsville	88,292,000	88,292,000	404,085,750	492,377,750	492,377,750	4,628,351	1999/2000
Newport News	1,903,925,850	1,898,291,450	4,915,704,620	6,819,630,470	6,813,996,070	84,493,551	1999/2000
Norfolk	1,867,642,230	1,867,642,230	5,616,488,820	7,484,131,050	7,484,131,050	104,777,835	1999/2000
Norton	37,326,900	37,326,900	91,555,700	128,882,600	128,882,600	902,178	1999
Petersburg	164,545,600	159,649,000	720,466,400	885,012,000	880,115,400	12,585,650	1999/2000
Poquoson	241,830,221	241,830,221	405,261,100	647,091,321	647,091,321	7,247,423	1999
Portsmouth	783,520,630	781,025,230	2,094,209,020	2,877,729,650	2,875,234,250	39,136,596	1999/2000
Radford	80,385,600	79,888,530	337,052,700	417,438,300	416,941,230	3,085,365	1999
Richmond	2,023,071,600	2,023,071,600	6,982,240,622	9,005,312,222	9,005,312,222	128,775,965	1999
Roanoke	786,491,600	782,506,800	2,940,033,500	3,726,525,100	3,722,540,300	45,228,865	1999
Salem	263,329,300	263,329,300	866,050,700	1,129,380,000	1,129,380,000	13,326,684	1999/2000
Staunton	180,401,112	176,839,804	704,568,823	884,969,935	881,408,627	8,814,086	1999
Suffolk	1,071,753,300	894,157,300	1,844,063,000	2,915,816,300	2,738,220,300	28,694,494	1999
Virginia Beach	7,949,149,685	7,649,643,262	13,232,431,086	21,181,580,771	20,882,074,348	255,047,095	1999/2000
Waynesboro	179,423,450	169,711,240	600,025,250	779,448,700	769,736,490	7,466,444	1999
Williamsburg	307,103,600	307,103,600	508,168,900	815,272,500	815,272,500	4,402,472	1999/2000
Winchester	452,197,700	446,377,200	954,552,000	1,406,749,700	1,400,929,200	8,965,947	1999
Total Cities	\$31,286,101,738	\$30,698,518,592	\$74,758,005,731	\$106,044,107,469	\$105,456,524,323	\$1,257,202,668	
Total Counties	\$98,111,344,563	\$89,720,486,385	\$182,432,735,125	\$280,544,079,688	\$272,153,221,510	\$2,677,396,830	
Aggregate	\$129,397,446,301	\$120,419,004,977	\$257,190,740,856	\$386,588,187,157	\$377,609,745,833	\$3,934,599,498	

Data are based on information provided by local Commissioners of the Revenue and Assessors.

Levies shown do not include penalties and interest collected.

Taxable fair market value is the total fair market of real estate minus the special assessment for land preservation (Code of Virginia, Section 58.1-3230).

The taxable fair market value is equal to the total fair market value for localities which do not have a special assessment for land preservation.

Table 5.3

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 1999*

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV	Tax Exempt to Total FMV	Taxes Lost	
		Government	Non-Government	Total Tax Exempt	(Real Estate and Tax Exempt)		Due to Exemptions	
Accomack	\$1,287,231,878	\$323,642,200	\$56,722,700	\$380,364,900	\$1,667,596,778	22.81%	\$2,860,397	
Albemarle	6,482,712,140	953,634,600	299,782,000	1,253,416,600	7,736,128,740	16.20%	9,024,600	
Alleghany	498,374,900	123,488,100	40,045,600	163,533,700	661,908,600	24.71%	1,242,856	
Amelia	455,394,345	7,385,300	21,990,540	29,375,840	484,770,185	6.06%	176,255	
Amherst	1,053,549,100	82,918,000	102,998,700	185,916,700	1,239,465,800	15.00%	1,022,542	
Appomattox	477,707,150	15,890,500	43,304,100	59,194,600	536,901,750	11.03%	325,570	
Arlington	19,987,442,600	2,773,287,800	280,811,800	3,054,099,600	23,041,542,200	13.25%	30,479,912	
Augusta	3,206,702,200	100,514,200	240,070,900	340,585,100	3,547,287,300	9.60%	1,975,394	
Bath	422,808,500	131,519,200	34,973,500	166,492,700	589,301,200	28.25%	832,464	
Bedford	3,369,397,880	73,042,500	128,282,700	201,325,200	3,570,723,080	5.64%	1,187,821	
Bland	201,358,100	30,530,200	10,563,200	41,093,400	242,451,500	16.95%	283,544	
Botetourt	1,725,820,271	71,894,300	69,282,800	141,177,100	1,866,997,371	7.56%	988,240	
Brunswick	499,899,439	135,893,300	24,133,420	160,026,720	659,926,159	24.25%	944,158	
Buchanan	932,092,956	163,168,300	26,157,400	189,325,700	1,121,418,656	16.88%	1,117,022	
Buckingham	512,412,700	78,344,091	39,930,300	118,274,391	630,687,091	18.75%	567,717	
Campbell	1,787,879,013	49,694,600	141,636,391	191,330,991	1,979,210,004	9.67%	975,788	
Caroline	990,939,233	206,533,600	39,290,700	245,824,300	1,236,763,533	19.88%	1,745,353	
Carroll	982,817,600	60,769,800	27,210,600	87,980,400	1,070,798,000	8.22%	545,478	
Charles City	324,117,536	35,936,700	6,199,300	42,136,000	366,253,536	11.50%	328,661	
Charlotte	450,570,560	6,352,000	40,332,510	46,684,510	497,255,070	9.39%	303,449	
Chesterfield	13,022,254,154	731,157,500	157,960,500	889,118,000	13,911,372,154	6.39%	9,602,474	
Clarke	939,896,179	26,357,800	56,937,300	83,295,100	1,023,191,279	8.14%	766,314	
Craig	175,725,700	33,637,900	10,421,000	44,058,900	219,784,600	20.05%	273,165	
Culpeper	1,803,944,800	51,627,300	92,938,300	144,565,600	1,948,510,400	7.42%	1,069,785	
Cumberland	386,627,272	22,290,741	14,379,310	36,670,051	423,297,323	8.66%	205,352	
Dickenson	564,794,433	38,193,100	29,831,714	68,024,814	632,819,247	10.75%	442,163	
Dinwiddie			Not Provided by Locality					
Essex	654,582,870	14,996,555	38,406,769	53,403,324	707,986,194	7.54%	277,697	
Fairfax	80,684,424,585	6,008,956,050	1,027,667,530	7,036,623,580	87,721,048,165	8.02%	87,083,517	
Fauquier	4,547,658,400	256,315,300	107,576,800	363,892,100	4,911,550,500	7.41%	3,857,256	
Floyd	513,740,100	23,598,600	12,485,300	36,083,900	549,824,000	6.56%	250,785	
Fluvanna	969,226,700	48,697,100	53,010,500	101,707,600	1,070,934,300	9.50%	650,929	
Franklin	2,341,581,795	43,097,900	142,276,900	185,374,800	2,526,956,595	7.34%	1,019,561	
Frederick	3,177,252,000	96,480,000	165,867,600	262,347,600	3,439,599,600	7.63%	1,547,851	
Giles	576,223,000	26,713,500	60,495,700	87,209,200	663,432,200	13.15%	514,534	
Gloucester	1,720,150,040	116,249,600	58,760,700	175,010,300	1,895,160,340	9.23%	1,592,594	
Goochland	1,521,203,683	39,634,861	56,943,710	96,578,571	1,617,782,254	5.97%	869,207	
Grayson	458,057,066	43,996,900	31,216,100	75,213,000	533,270,066	14.10%	534,012	
Greene	696,858,800	23,244,800	36,635,600	59,880,400	756,739,200	7.91%	455,191	
Greenville	315,348,040	141,977,200	12,281,400	154,258,600	469,606,640	32.85%	940,977	

Table 5.3 continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 1999*

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Halifax	\$1,449,530,258	\$102,687,990	\$97,416,529	\$200,104,519	\$1,649,634,777	12.13%	\$620,324
Hanover	5,471,429,900	391,031,800	147,189,500	538,221,300	6,009,651,200	8.96%	3,929,014
Henrico	14,271,377,200	569,700,000	480,672,700	1,050,372,700	15,321,749,900	6.86%	9,873,503
Henry	1,774,002,300	114,336,800	183,309,000	297,645,800	2,071,648,100	14.37%	1,785,875
Highland	196,379,000	23,199,000	10,833,300	34,032,300	230,411,300	14.77%	204,194
Isle of Wight	1,602,378,399	37,077,400	31,530,400	68,607,800	1,670,986,199	4.11%	493,976
James City	4,241,305,100	273,409,800	58,599,400	332,009,200	4,573,314,300	7.26%	2,888,479
King and Queen	328,427,800	5,912,000	16,541,000	22,453,000	350,880,800	6.40%	157,168
King George	860,102,700	667,603,300	13,289,900	680,893,200	1,540,995,900	44.19%	5,106,699
King William	668,474,900	16,345,300	31,979,300	48,324,600	716,799,500	6.74%	269,141
Lancaster	1,072,412,481	21,161,500	25,623,800	46,785,300	1,119,197,781	4.18%	238,605
Lee	538,651,815	26,143,700	63,617,700	89,761,400	628,413,215	14.28%	583,449
Loudoun	14,147,307,100	1,029,289,100	550,895,700	1,580,184,800	15,727,491,900	10.05%	17,540,051
Louisa	1,469,597,600	17,876,500	62,158,500	80,035,000	1,549,632,600	5.16%	536,235
Lunenburg	379,501,100	34,131,040	22,393,900	56,524,940	436,026,040	12.96%	282,625
Madison	705,708,300	36,276,900	62,228,300	98,505,200	804,213,500	12.25%	640,284
Mathews	671,694,499	5,019,800	22,699,618	27,719,418	699,413,917	3.96%	202,352
Mecklenburg	1,477,786,962	227,551,277	102,294,263	329,845,540	1,807,632,502	18.25%	1,024,449
Middlesex	842,647,000	23,430,400	17,800,500	41,230,900	883,877,900	4.66%	214,401
Montgomery	3,002,758,100	310,147,100	931,665,400	1,241,812,500	4,244,570,600	29.26%	8,444,322
Nelson	1,157,546,858	18,525,500	45,514,812	64,040,312	1,221,587,170	5.24%	429,068
New Kent	789,727,080	17,141,700	27,160,600	44,302,300	834,029,380	5.31%	363,279
Northampton	743,990,400	40,085,000	56,530,700	96,615,700	840,606,100	11.49%	589,356
Northumberland	1,041,582,691	8,183,759	39,198,016	47,381,775	1,088,964,466	4.35%	265,338
Nottoway	393,438,601	79,140,150	41,271,620	120,411,770	513,850,371	23.43%	794,718
Orange	1,480,243,174	62,371,050	28,055,000	90,426,050	1,570,669,224	5.76%	632,982
Page	944,366,200	35,080,900	61,868,800	96,949,700	1,041,315,900	9.31%	523,528
Patrick	646,385,600	23,064,900	48,041,500	71,106,400	717,492,000	9.91%	369,753
Pittsylvania	1,996,548,600	37,014,800	130,983,100	167,997,900	2,164,546,500	7.76%	806,390
Powhatan	1,172,047,500	61,000,600	47,276,200	108,276,800	1,280,324,300	8.46%	855,387
Prince Edward	614,518,549	19,795,400	116,906,900	136,702,300	751,220,849	18.20%	806,544
Prince George	1,129,366,000	590,962,100	31,788,500	622,750,600	1,752,116,600	35.54%	5,604,756
Prince William	14,469,056,300	1,279,397,000	164,573,900	1,443,970,900	15,913,027,200	9.07%	19,638,004
Pulaski	1,234,184,700	239,470,500	51,477,900	290,948,400	1,525,133,100	19.08%	1,803,880
Rappahannock	816,399,600	10,119,200	13,891,400	24,010,600	840,410,200	2.86%	194,486
Richmond	387,208,310	37,164,610	32,185,990	69,350,600	456,558,910	15.19%	346,753
Roanoke	4,255,439,100	215,441,200	197,853,300	413,294,500	4,668,733,600	8.85%	4,670,228
Rockbridge	1,043,718,362	80,024,100	25,884,500	105,908,600	1,149,626,962	9.21%	667,224
Rockingham	3,185,500,904	91,329,900	283,821,400	375,151,300	3,560,652,204	10.54%	2,551,029
Russell	722,140,102	29,856,700	36,788,800	66,645,500	788,785,602	8.45%	426,531

Table 5.3 continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 1999*

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Scott	\$611,869,554	\$24,603,400	\$57,353,000	\$81,956,400	\$693,825,954	11.81%	\$491,738
Shenandoah	1,904,570,900	123,087,700	114,515,500	237,603,200	2,142,174,100	11.09%	1,449,380
Smyth	914,459,562	67,972,800	89,836,100	157,808,900	1,072,268,462	14.72%	1,183,566
Southampton	732,026,100	56,975,800	48,978,700	105,954,500	837,980,600	12.64%	646,322
Spotsylvania	4,665,486,800	274,958,400	60,967,600	335,926,000	5,001,412,800	6.72%	3,426,445
Stafford	4,847,842,700	471,841,900	270,973,700	742,815,600	5,590,658,300	13.29%	8,022,408
Surry	392,199,223	21,424,800	30,697,000	52,121,800	444,321,023	11.73%	354,428
Sussex	384,148,815	137,385,065	13,794,165	151,179,230	535,328,045	28.24%	907,075
Tazewell	1,254,558,600	112,483,100	62,203,600	174,686,700	1,429,245,300	12.22%	978,246
Warren	1,588,849,000	78,768,600	103,913,200	182,681,800	1,771,530,800	10.31%	1,333,577
Washington	1,870,517,106	58,899,400	136,785,400	195,684,800	2,066,201,906	9.47%	1,291,520
Westmoreland	941,269,790	35,464,530	35,148,060	70,612,590	1,011,882,380	6.98%	451,921
Wise	1,034,494,169	265,699,600	150,001,600	415,701,200	1,450,195,369	28.67%	2,161,646
Wythe	957,994,600	73,167,800	50,119,600	123,287,400	1,081,282,000	11.40%	801,369
York	3,344,379,800	1,701,959,300	99,253,800	1,801,213,100	5,145,592,900	35.00%	15,490,433
Total Counties	\$279,558,325,582	\$23,623,853,969	\$9,578,164,567	\$33,202,018,536	\$312,760,344,118	10.62%	\$305,245,038

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Alexandria	\$11,541,376,000	\$1,448,224,500	\$502,392,000	\$1,950,616,500	\$13,491,992,500	14.46%	\$21,651,843
Bedford	271,124,500	37,680,700	43,894,500	81,575,200	352,699,700	23.13%	619,972
Bristol	580,057,600	58,115,000	43,732,000	101,847,000	681,904,600	14.94%	1,121,446
Buena Vista	202,546,520	12,846,800	28,632,300	41,479,100	244,025,620	17.00%	369,164
Charlottesville	1,986,085,000	363,596,500	159,460,700	523,057,200	2,509,142,200	20.85%	5,805,935
Chesapeake	9,302,371,434	391,663,000	658,411,900	1,050,074,900	10,352,446,334	10.14%	13,432,245
Clifton Forge	96,577,980	5,495,700	10,739,400	16,235,100	112,813,080	14.39%	198,068
Colonial Heights	841,784,780	25,760,700	37,882,225	63,642,925	905,427,705	7.03%	763,715
Covington	219,250,000	23,676,900	26,244,400	49,921,300	269,171,300	18.55%	354,442
Danville	1,529,776,700	113,330,900	193,919,700	307,250,600	1,837,027,300	16.73%	2,496,411
Emporia	207,647,400	19,956,300	37,256,500	57,212,800	264,860,200	21.60%	480,588
Fairfax	2,021,637,153	60,651,400	99,548,200	160,199,600	2,181,836,753	7.34%	1,601,996
Falls Church	1,153,405,700	52,741,600	55,334,100	108,075,700	1,261,481,400	8.57%	1,199,640
Franklin	338,339,400	21,069,700	45,627,400	66,697,100	405,036,500	16.47%	600,274
Fredericksburg	1,221,896,800	183,897,100	132,855,100	316,752,200	1,538,649,000	20.59%	3,579,300
Galax	225,661,916	14,562,400	16,950,900	31,513,300	257,175,216	12.25%	248,995
Hampton	5,113,122,752	1,864,298,258	205,751,100	2,070,049,358	7,183,172,110	28.82%	25,875,617
Harrisonburg	1,623,062,940	407,532,460	152,929,030	560,461,490	2,183,524,430	25.67%	3,474,861
Hopewell	776,843,500	89,322,100	29,461,000	118,783,100	895,626,600	13.26%	1,354,127
Lexington	268,730,700	143,053,400	192,389,700	335,443,100	604,173,800	55.52%	2,482,280

Table 5.3 continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 1999*

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Lynchburg	\$2,457,188,025	\$225,617,950	\$365,491,550	\$591,109,500	\$3,048,297,525	19.39%	\$6,561,315
Manassas	2,049,324,800	288,885,500	119,426,900	408,312,400	2,457,637,200	16.61%	5,063,074
Manassas Park	418,947,500	38,005,300	1,321,900	39,327,200	458,274,700	8.58%	566,312
Martinsville	492,377,750	22,933,100	85,842,900	108,776,000	601,153,750	18.09%	1,022,494
Newport News	6,819,630,470	1,194,997,800	417,373,700	1,612,371,500	8,432,001,970	19.12%	19,993,407
Norfolk	7,484,131,050	5,860,475,280	683,419,490	6,543,894,770	14,028,025,820	46.65%	91,614,527
Norton	128,882,600	20,059,900	45,687,400	65,747,300	194,629,900	33.78%	460,231
Petersburg	885,012,000	103,851,700	78,260,400	182,112,100	1,067,124,100	17.07%	2,604,203
Poquoson	647,091,321	13,145,335	35,938,900	49,084,235	696,175,556	7.05%	549,743
Portsmouth	2,877,729,650	3,504,574,040	233,865,450	3,738,439,490	6,616,169,140	56.50%	50,842,775
Radford	417,438,300	167,192,700	35,772,400	202,965,100	620,403,400	32.72%	1,501,942
Richmond	9,005,312,222	1,746,842,600	493,423,050	2,240,265,650	11,245,577,872	19.92%	32,035,799
Roanoke	3,726,525,100	440,418,500	320,176,300	760,594,800	4,487,119,900	16.95%	9,241,227
Salem	1,129,380,000	178,286,300	123,174,600	301,460,900	1,430,840,900	21.07%	3,557,241
Staunton	884,969,935	120,799,335	93,350,069	214,149,404	1,099,119,339	19.48%	2,141,494
Suffolk	2,915,816,300	407,134,900	127,647,800	534,782,700	3,450,599,000	15.50%	5,623,359
Virginia Beach	21,181,580,771	3,171,397,834	521,015,041	3,692,412,875	24,873,993,646	14.84%	45,058,936
Waynesboro	779,448,700	26,964,000	112,058,000	139,022,000	918,470,700	15.14%	1,348,515
Williamsburg	815,272,500	44,258,100	331,448,300	375,706,400	1,190,978,900	31.55%	2,028,815
Winchester	1,406,749,700	99,571,300	167,639,100	267,210,400	1,673,960,100	15.96%	1,710,146
Total Cities	\$106,044,107,469	\$23,012,886,892	\$7,065,745,405	\$30,078,632,297	\$136,122,739,766	22.10%	\$371,236,474
Total Counties*	\$279,558,325,582	\$23,623,853,969	\$9,578,164,567	\$33,202,018,536	\$312,760,344,118	10.62%	\$305,245,038
Aggregate*	\$385,602,433,051	\$46,636,740,861	\$16,643,909,972	\$63,280,650,833	\$448,883,083,884	14.10%	\$676,481,512

* Excludes data for Dinwiddie County which did not provide data on tax exempt and tax immune property.

Table 5.4

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

Assessed Values and Levies by Locality - Tax Year 1999

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$231,375,079	\$5,721,560	\$9,020,450	\$291,144	\$0	\$0	\$74,056,409	\$573,692
Albemarle	526,588,019	22,195,998	24,684,077	1,056,478	0	0	233,608,447	1,681,981
Alleghany	44,299,679	2,357,330	95,475,248	5,680,777	0	0	47,859,331	380,305
Amelia	52,255,962	1,534,973	2,726,864	27,269	0	0	21,141,565	126,849
Amherst	165,879,402	3,808,760	65,551,783	1,311,036	6,661,969	263,148	73,401,547	405,924
Appomattox	55,140,210	1,638,266	4,295,970	150,359	6,303,720	63,037	40,022,749	226,663
Arlington	1,492,111,217	65,652,880	5,679,133	249,882	0	0	916,340,496	9,151,011
Augusta	426,528,190	7,352,095	103,449,470	1,965,540	0	0	169,280,420	988,962
Bath	49,724,000	105,034	1,039,300	2,079	0	0	1,590,383,481	7,949,569
Bedford	166,073,543	11,237,187	35,867,773	2,152,066	6,971,053	76,682	201,305,985	1,189,630
Bland	46,432,773	701,238	13,909,235	101,537	8,317,109	60,715	13,012,038	89,858
Botetourt	231,512,854	5,701,873	92,166,878	1,659,003	0	0	135,186,550	954,646
Brunswick	92,755,015	2,795,895	5,929,590	201,606	9,193,369	110,320	35,948,135	212,794
Buchanan	171,690,898	3,056,628	105,754,160	2,062,206	2,730,469	54,609	70,127,923	414,988
Buckingham	65,694,023	1,831,131	2,387,488	69,237	3,371,475	33,715	65,514,050	316,624
Campbell	231,892,092	6,430,778	109,648,903	3,563,589	30,974,019	1,006,656	156,811,457	810,112
Caroline	70,254,785	3,940,045	6,490,190	227,157	0	0	89,706,206	679,028
Carroll	181,115,539	2,221,220	106,311,435	1,382,049	6,859,575	157,770	71,913,967	446,206
Charles City	40,692,728	1,300,361	3,490,444	87,261	318,300	8,912	30,373,484	236,913
Charlotte	76,047,100	1,358,438	21,118,320	422,366	760,421	24,333	47,283,177	307,399
Chesterfield	2,260,263,585	66,885,276	430,804,460	4,310,384	0	0	1,092,880,987	11,915,901
Clarke	102,461,249	3,297,062	17,738,803	220,656	0	0	34,178,547	314,443
Craig	22,796,229	525,428	520,595	11,453	170,762	5,973	9,361,469	61,617
Culpeper	92,998,599	5,659,369	28,408,306	1,422,575	51,454	5	106,219,265	826,175
Cumberland	48,779,587	1,703,641	1,658,210	66,328	0	0	52,679,355	299,371
Dickenson	89,616,861	1,284,419	41,282,434	656,391	719,940	75,594	47,781,003	311,785
Dinwiddie	112,330,131	5,113,450	4,325,486	142,741	0	0	85,320,450	640,324
Essex	62,574,980	1,896,863	5,377,713	188,219	921,410	34,553	29,799,296	157,221
Fairfax	9,559,104,619	382,856,905	161,764,582	7,392,641	0	0	2,582,559,935	31,396,234
Fauquier	419,265,550	17,199,692	7,228,505	336,126	0	0	181,193,023	1,941,558
Floyd	78,363,146	1,556,128	6,913,161	107,154	1,284,888	44,972	29,364,976	206,045
Fluvanna	102,949,888	3,725,481	1,775,277	35,506	0	0	146,561,142	948,391
Franklin	338,589,797	5,092,815	63,549,399	343,167	40,994,206	442,737	96,965,856	535,799
Frederick	522,219,240	17,013,743	176,825,902	3,536,518	0	0	188,989,214	1,154,474
Giles	37,278,087	1,999,558	24,697,336	1,728,814	4,034,498	193,656	136,782,408	817,328
Gloucester	137,286,450	4,441,146	3,045,410	106,589	0	0	71,451,293	543,859
Goochland	122,635,373	4,806,620	7,318,965	274,461	0	0	70,761,635	639,248
Grayson	92,965,942	899,164	21,334,780	213,347	617,171	41,105	25,094,879	178,472
Greene	62,829,638	2,516,685	18,613,144	288,504	0	0	35,187,863	271,356
Greensville	44,790,940	1,716,814	17,623,380	616,818	0	0	26,735,198	176,105

Table 5.4

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

Assessed Values and Levies by Locality - Tax Year 1999

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Halifax	\$280,342,077	\$3,297,627	\$129,285,600	\$1,512,642	\$0	\$0	\$775,593,447	\$2,410,917
Hanover	781,444,295	23,877,088	69,066,060	2,514,005	32,514,400	622,461	266,495,030	1,963,891
Henrico	2,359,164,611	67,131,960	666,795,931	6,668,237	0	0	740,119,247	7,079,719
Henry	370,767,646	4,176,815	325,048,527	3,868,077	0	0	101,785,074	610,862
Highland	20,523,640	299,528	61,560	615	215,380	2,153	15,345,392	92,734
Isle of Wight	201,236,446	7,049,374	662,791,636	6,296,521	0	0	92,167,426	676,794
James City	359,833,174	14,005,425	129,482,984	5,179,319	0	0	145,841,486	1,284,931
King and Queen	44,559,980	1,421,344	11,822,475	117,042	2,063,694	13,414	18,379,877	128,659
King George	85,474,571	2,489,396	36,855,230	921,381	0	0	44,153,169	331,565
King William	71,922,864	1,942,629	102,797,460	1,188,926	2,330,988	56,266	33,529,065	214,212
Lancaster	128,415,811	1,877,831	291,400	4,429	7,171,993	71,719	35,362,323	183,321
Lee	110,813,929	1,299,771	50,550,872	631,886	3,889,847	48,624	54,635,139	357,293
Loudoun	2,028,731,601	62,858,326	44,697,903	1,241,362	0	0	422,339,567	4,716,794
Louisa	164,640,780	2,636,535	25,426,900	432,257	10,455,970	67,964	1,976,020,430	13,244,308
Lunenburg	60,473,843	1,919,362	10,792,435	226,641	2,094,399	25,133	31,667,936	158,634
Madison	23,066,230	1,924,596	839,080	46,149	2,363,220	101,618	28,621,389	187,445
Mathews	83,822,203	2,146,733	0	0	0	0	20,925,725	153,175
Mecklenburg	216,408,412	3,869,397	181,516,628	1,198,010	41,346,346	297,693	93,585,411	347,492
Middlesex	74,164,502	2,259,874	188,743	6,606	2,490,619	31,134	32,754,798	171,720
Montgomery	376,896,483	8,535,722	101,478,693	1,846,912	18,373,097	1,111,573	157,037,580	1,119,837
Nelson	108,500,277	2,692,295	4,883,764	61,047	0	0	62,659,157	434,392
New Kent	77,544,954	2,823,820	2,126,646	63,800	0	0	51,887,536	425,868
Northampton	58,040,000	2,146,200	2,250,000	50,625	1,739,000	108,688	35,566,745	220,153
Northumberland	71,357,607	2,336,276	4,371,568	157,376	3,832,711	76,654	28,189,031	158,168
Nottoway	64,426,055	1,886,934	6,975,591	156,951	0	0	42,425,149	290,507
Orange	83,394,242	4,242,041	24,446,430	1,344,554	29,647,151	118,581	99,547,161	716,678
Page	123,849,996	2,364,353	31,166,050	389,576	0	0	58,844,069	318,339
Patrick	135,338,857	1,686,530	43,660,322	593,780	0	0	38,447,755	200,431
Pittsylvania	161,291,900	7,477,412	32,300,010	1,453,500	7,326,140	201,470	194,868,001	984,721
Powhatan	118,257,344	4,238,348	6,573,071	236,631	0	0	56,824,808	453,392
Prince Edward	84,821,769	2,445,824	4,130,000	132,160	41,799,024	292,593	49,274,641	297,939
Prince George	145,768,614	5,472,801	6,585,578	98,784	0	0	60,255,841	543,085
Prince William	1,797,115,403	65,900,129	23,375,532	469,227	0	0	874,349,939	12,563,661
Pulaski	236,435,649	3,404,745	163,837,250	2,457,559	7,170,050	344,162	89,361,917	555,791
Rappahannock	40,587,503	1,216,590	0	0	0	0	21,416,366	173,473
Richmond	43,191,240	1,404,662	10,022,620	10,033	1,334,500	46,707	45,052,844	244,155
Roanoke	515,297,912	17,573,991	58,408,099	1,752,243	0	0	181,024,367	2,074,688
Rockbridge	99,847,363	2,976,414	16,128,643	411,280	0	0	84,596,446	536,570
Rockingham	408,063,420	10,602,837	165,220,020	4,213,110	67,763,140	589,539	142,525,044	985,353
Russell	186,429,474	2,563,110	70,054,845	1,015,797	3,405,765	22,138	206,443,175	1,323,498

Table 5.4

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

Assessed Values and Levies by Locality - Tax Year 1999

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Scott	\$97,133,884	\$1,083,510	\$11,093,508	\$79,873	\$13,597,271	\$97,900	\$59,288,652	\$399,566
Shenandoah	213,008,693	5,812,515	46,520,700	1,330,492	44,325,128	265,951	119,022,713	752,211
Smyth	185,565,610	3,947,731	81,443,935	977,327	39,479,556	157,918	84,639,351	637,377
Southampton	106,919,212	3,456,420	29,294,832	703,076	6,637,609	33,188	45,285,660	277,776
Spotsylvania	467,167,412	21,447,475	33,202,653	830,066	0	0	192,488,159	1,995,225
Stafford	357,263,330	17,500,079	18,421,390	142,079	94,939,830	478,126	170,243,793	1,878,271
Surry	31,084,360	994,841	225,000	7,875	0	0	1,487,265,465	10,124,445
Sussex	62,250,407	2,553,574	14,971,013	726,095	8,284,597	82,846	44,672,684	280,716
Tazewell	302,131,473	5,681,960	55,739,300	1,114,786	17,662,690	759,496	76,053,612	433,359
Warren	254,414,689	6,551,490	23,690,508	473,810	0	0	55,995,467	4,083,590
Washington	308,837,833	4,663,636	165,459,215	2,569,826	0	0	95,874,153	634,835
Westmoreland	99,106,760	2,341,974	3,909,510	58,643	9,706,000	48,530	40,414,635	259,239
Wise	320,392,987	3,385,137	205,525,305	2,363,541	24,294,453	692,392	79,653,758	418,815
Wythe	172,547,518	3,011,600	58,897,816	559,530	51,342,540	287,518	81,496,344	532,546
York	395,400,710	13,215,079	29,399,380	1,175,975	0	0	430,354,620	3,624,404
Total Counties	\$34,503,650,554	\$1,137,253,615	\$5,859,902,780	\$106,743,076	\$730,852,916	\$9,852,640	\$19,705,813,780	\$165,746,401

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,244,691,197	\$49,975,550	\$10,402,223	\$468,100	\$0	\$0	\$621,082,281	\$6,945,409
Bedford	37,897,670	646,135	45,472,590	591,144	0	0	10,913,839	85,995
Bristol	33,304,077	1,892,072	17,620,252	1,057,215	0	0	12,653,313	139,186
Buena Vista	24,573,005	1,025,079	9,028,255	383,701	0	0	10,327,586	101,316
Charlottesville	166,835,147	6,972,317	7,127,226	299,343	0	0	126,700,557	1,445,991
Chesapeake	1,007,076,058	39,913,424	94,466,070	3,037,398	0	0	711,799,276	9,138,315
Clifton Forge	16,465,462	550,851	310,435	10,400	0	0	11,542,690	141,132
Colonial Heights	89,669,062	3,138,304	7,033,826	140,677	0	0	28,363,415	340,361
Covington	19,487,440	504,644	72,486,980	2,004,265	0	0	14,184,438	101,873
Danville	260,521,856	7,552,218	73,958,125	1,109,372	0	0	47,946,656	386,222
Emporia	23,069,787	1,112,486	3,938,395	196,920	0	0	16,570,462	148,549
Fairfax	234,857,691	6,644,035	2,478,390	81,539	0	0	113,021,968	1,182,694
Falls Church	111,781,966	4,492,562	38,546	1,815	0	0		
Franklin	42,915,278	1,891,845	598,937	11,979	0	0	10,272,353	94,966
Fredericksburg	146,772,467	4,383,848	20,791,372	166,331	0	0	66,469,329	751,639
Galax	50,695,846	705,570	60,747,911	862,620	0	0	11,368,831	90,747
Hampton	794,101,858	26,034,127	59,709,858	1,442,132	0	0	233,589,939	2,958,350
Harrisonburg	253,684,100	5,054,995	96,835,400	1,936,708	0	0	52,697,507	334,026
Hopewell	92,750,679	2,814,859	218,109,930	6,608,731	0	0	69,926,531	800,657
Lexington	28,852,475	948,965	0	0	0	0	13,103,952	96,847

Table 5.4

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

Assessed Values and Levies by Locality - Tax Year 1999

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Lynchburg	\$411,292,462	\$11,542,932	\$131,817,754	\$3,945,217	\$0	\$0	\$173,612,085	\$1,943,277
Manassas	270,325,445	6,302,299	311,619,400	5,702,635	0	0	63,126,477	794,179
Manassas Park	68,772,124	2,404,727	964,533	33,759	0	0	13,098,431	188,617
Martinsville	87,198,592	1,674,213	50,918,879	941,999	0	0	26,135,117	251,757
Newport News	826,705,320	42,878,447	368,093,170	11,042,795	0	0	351,918,673	4,374,788
Norfolk	759,161,786	25,542,550	171,979,825	6,910,606	0	0	610,006,693	8,618,376
Norton	21,838,949	373,584	2,806,669	51,923	0	0	28,122,455	199,686
Petersburg	137,175,446	4,690,201	38,161,600	1,450,141	0	0	94,993,481	1,391,769
Poquoson	84,222,409	2,614,344	0	0	0	0	14,038,764	157,234
Portsmouth	503,890,591	16,562,476	86,642,252	2,597,241	5,260,000	52,600	192,082,944	2,638,614
Radford	48,535,894	1,027,675	27,685,300	487,261	0	0	17,969,603	135,412
Richmond	1,173,228,581	34,872,483	789,758,437	18,163,453	0	0	633,645,448	9,108,439
Roanoke	622,709,774	21,440,041	95,636,580	3,299,462	0	0	280,156,141	3,565,095
Salem	269,068,907	7,678,497	84,325,551	2,698,471	0	0	33,842,393	405,762
Staunton	155,156,138	3,103,123	19,428,117	227,216	0	0	56,909,145	569,092
Suffolk	359,071,779	11,806,994	46,572,255	1,467,026	0	0	152,598,386	1,630,263
Virginia Beach	2,504,898,899	87,279,657	62,954,435	629,544	0	0	677,545,776	8,313,658
Waynesboro	65,468,377	3,212,998	112,858,823	3,385,765	0	0	58,720,040	594,408
Williamsburg	59,248,500	2,070,570	83,090	2,908	0	0	43,816,675	236,734
Winchester	135,323,775	4,763,043	114,367,950	1,372,415	0	0	48,805,834	289,107
Total Cities	\$13,243,296,869	\$458,094,740	\$3,317,829,341	\$84,820,228	\$5,260,000	\$52,600	\$5,753,679,484	\$70,690,541
Total Counties	\$34,503,650,554	\$1,137,253,615	\$5,859,902,780	\$106,743,076	\$730,852,916	\$9,852,640	\$19,705,813,780	\$165,746,401
Aggregate	\$47,746,947,423	\$1,595,348,355	\$9,177,732,121	\$191,563,304	\$736,112,916	\$9,905,240	\$25,459,493,264	\$236,436,942

Figures for Covington are limited to the period from July through December 1999.

Falls Church did not provide PSC real estate value or tax levy figures. The value of PSC personal property was reported to be \$13,368; levies on PSC personal property amounted to \$629.

A local license tax may be imposed on gross receipts under the Code of Virginia, Section 58.1-3706.

Data is based on information provided by the local Commissioners of the Revenue and Assessors.

Tangible personal property includes farm animals and machinery, automobiles, watercraft, aircraft, motor vehicles, household goods and personal effects, business property, etc.

Some localities exempt certain of these categories from taxation.

Machinery and Tools includes machinery and equipment used in a manufacturing, mining, processing or reprocessing, radio and television broadcasting, dairy, or laundry business.

Merchants' Capital includes inventory of stock on hand, daily rental property, and all tangible personal property for sale.

Property of Public Service Corporations (PSC's) includes merchants' capital and real estate taxed at the real estate rate, and tangible personal property (motor vehicles, etc.) taxed at the tangible personal property rate.

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This and other economic and demographic data may be found
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Public Service (CPS) website at
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This report prepared by the
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